

County Council

11 February 2025

Agenda



**OXFORDSHIRE
COUNTY COUNCIL**

To: Members of the County COUNCIL

Notice of a Meeting of the County Council

Tuesday, 11 February 2025 at 10.30 am

Council Chamber - County Hall, New Road, Oxford OX1 1ND

If you wish to view proceedings, please click on this [Live Stream Link](#). Please note, that will not allow you to participate in the meeting.

A handwritten signature in blue ink that reads "Reeves".

Martin Reeves
Chief Executive

January 2025

Committee Officer:

Colm Ó Caomhánaigh

Tel: 07393 001096; E-Mail:

colm.ocaomhanaigh@oxfordshire.gov.uk

AGENDA

1. Minutes (Pages 1 - 14)

To approve the minutes of the meeting held on 10 December 2024 (**CC1**) and to receive information arising from them.

2. Apologies for Absence

3. Declarations of Interest - see guidance note

Members are reminded that they must declare their interests orally at the meeting and specify (a) the nature of the interest and (b) which items on the agenda are the relevant items. This applies also to items where members have interests by virtue of their membership of a district council in Oxfordshire.

4. Official Communications

5. Appointments

To make any changes to the membership of scrutiny and other committees on the nomination of political groups and to note any changes to the Cabinet made by the Leader of the Council.

6. Petitions and Public Address

Members of the public who wish to speak on an item on the agenda at this meeting, or present a petition, can attend the meeting in person or 'virtually' through an online connection. Requests must be submitted no later than 9am one working day before the meeting i.e., 9am on Monday 10 February 2025. Requests to speak should be sent to committeesdemocraticservices@oxfordshire.gov.uk

If you are speaking 'virtually', you may submit a written statement of your presentation to ensure that if the technology fails, then your views can still be taken into account. A written copy of your statement can be provided no later than 9am on the day of the meeting. Written submissions should be no longer than 1 A4 sheet.

7. Pay Policy Statement 2025 / 26 (Pages 15 - 34)

Report of Director of Human Resources and Cultural Change

The Localism Act 2011 (the Act) requires all councils to agree and publish a pay policy statement every financial year. In addition, the Code of Recommended Practice for Local Authorities on Data Transparency (updated in 2014) requires that councils

publish prescribed information on senior pay, jobs, and organisational structures.

Council is RECOMMENDED to:

- a) **Approve and adopt the 2025/26 pay policy statement and agree to its publication on the council website and intranet, as required by The Localism Act 2011 (the Act) and the Code of Practice on Data Transparency.**

8. Gender Equality and Ethnicity Pay Gap Reports (Pages 35 - 62)

Report of the Director of Human Resources and Cultural Change

The gender pay gap is the difference between the average (mean or median) earnings of men and women across a workforce. Whilst reporting the council's gender equality pay gap is a statutory requirement, reporting of the ethnicity pay gap is currently voluntary, and a matter of best practice.

Council is RECOMMENDED to:

a) **Note and approve the council's statutory gender equality pay gap report of 2024 for onward submission to the Gender Pay Gap Service, and making it available to the council's employees, and on the council's website by 30 March 2025.**

b) **Note the council's voluntary ethnicity pay gap report of 2024.**

9. The Use of Urgency Provisions (Pages 63 - 66)

Report by Director of Law & Governance and Monitoring Officer

The Constitution makes provision for urgent decisions to be made exempt from call-in on the agreement of the Chair of the Council. When this occurs, it must be reported to the next meeting of Council.

Council is RECOMMENDED to note

(a) the exemptions from Call-in of the following decisions:

- **Cabinet on 17 December 2024 - Oxfordshire County Council response to Government Consultation on Remote Attendance and Proxy Voting at Council Meetings**
- **Shareholder Committee (Cabinet Committee) on 17 December 2024 - Changes to the Articles of Association and Board Director Appointments**
- **Cabinet on 9 January 2025 - Devolution and Local Government Reorganisation**
- **Cabinet Member for Children, Education and Young People's Services on 21 January 2025 - Formal Approval of Schools Funding Formula 2025/26**

10. Budget and Business Planning 2025/26 - 2027/28 (Pages 67 - 392)

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:**
 - 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;
 - a budget for 2025/26 as set out in Section 4.4;
 - 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);
 - the Financial Strategy for 2025/26 at Section 4.5;
 - 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:**
 - 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;
 - 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:**
 - 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.
 - 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;

Councillors declaring interests

General duty

You must declare any disclosable pecuniary interests when the meeting reaches the item on the agenda headed 'Declarations of Interest' or as soon as it becomes apparent to you.

What is a disclosable pecuniary interest?

Disclosable pecuniary interests relate to your employment; sponsorship (i.e. payment for expenses incurred by you in carrying out your duties as a councillor or towards your election expenses); contracts; land in the Council's area; licenses for land in the Council's area; corporate tenancies; and securities. These declarations must be recorded in each councillor's Register of Interests which is publicly available on the Council's website.

Disclosable pecuniary interests that must be declared are not only those of the member her or himself but also those member's spouse, civil partner or person they are living with as husband or wife or as if they were civil partners.

Declaring an interest

Where any matter disclosed in your Register of Interests is being considered at a meeting, you must declare that you have an interest. You should also disclose the nature as well as the existence of the interest. If you have a disclosable pecuniary interest, after having declared it at the meeting you must not participate in discussion or voting on the item and must withdraw from the meeting whilst the matter is discussed.

Members' Code of Conduct and public perception

Even if you do not have a disclosable pecuniary interest in a matter, the Members' Code of Conduct says that a member 'must serve only the public interest and must never improperly confer an advantage or disadvantage on any person including yourself' and that 'you must not place yourself in situations where your honesty and integrity may be questioned'.

Members Code – Other registrable interests

Where a matter arises at a meeting which directly relates to the financial interest or wellbeing of one of your other registerable interests then you must declare an interest. You must not participate in discussion or voting on the item and you must withdraw from the meeting whilst the matter is discussed.

Wellbeing can be described as a condition of contentedness, healthiness and happiness; anything that could be said to affect a person's quality of life, either positively or negatively, is likely to affect their wellbeing.

Other registrable interests include:

- a) Any unpaid directorships
- b) Any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority.

- c) Any body (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management.

Members Code – Non-registrable interests

Where a matter arises at a meeting which directly relates to your financial interest or wellbeing (and does not fall under disclosable pecuniary interests), or the financial interest or wellbeing of a relative or close associate, you must declare the interest.

In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied:

Where a matter affects the financial interest or well-being:

- a) to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
- b) a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest.

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

Agenda Item 1

OXFORDSHIRE COUNTY COUNCIL

MINUTES of the meeting held on Tuesday, 10 December 2024 commencing at 10.30 am and finishing at 4.00 pm

Present:

Councillor Alison Rooke – in the Chair

Councillors:

Mark Lygo (Vice-Chair)	Ted Fenton	Michael O'Connor
Brad Baines	Nick Field-Johnson	Glynis Phillips
Hannah Banfield	Donna Ford	Sally Povolotsky
David Bartholomew	Andrew Gant	Susanna Pressel
Tim Bearder	Stefan Gawrysiak	Eddie Reeves
Robin Bennett	Andy Graham	G.A. Reynolds
Liz Brighouse OBE	Jenny Hannaby	Judy Roberts
Nigel Champken-Woods	Damian Haywood	David Rouane
Mark Cherry	Charlie Hicks	Geoff Saul
Andrew Coles	John Howson	Les Sibley
Yvonne Constance OBE	Bob Johnston	Nigel Simpson
Ian Corkin	Liz Leffman	Roz Smith
Imade Edosomwan	Nick Leverton	Ian Snowdon
Trish Elphinstone	Dan Levy	Dr Pete Sudbury
Duncan Enright	Dr Nathan Ley	Bethia Thomas
Mohamed Fadlalla	Kieron Mallon	Michael Waine
Arash Fatemian	Ian Middleton	Liam Walker
Neil Fawcett	Calum Miller	

The Council considered the matters, reports and recommendations contained or referred to in the agenda for the meeting and decided as set out below. Except insofar as otherwise specified, the reasons for the decisions are contained in the agenda and reports, copies of which are attached to the signed Minutes.

121/24 MINUTES

(Agenda Item 1)

The minutes of the meeting held on 5 November 2024 were approved.

122/24 APOLOGIES FOR ABSENCE

(Agenda Item 2)

Apologies were received from Councillors Ash, Bloomfield, Bulmer, Gregory, Hanna, van Mierlo, Murphy and Stevens.

123/24 DECLARATIONS OF INTEREST - SEE GUIDANCE NOTE

(Agenda Item 3)

In relation to Item 2 on the Report of the Cabinet, Councillor Leffman declared that she was a Director of OxLEP and that Councillor Roberts would respond to any questions on that item. Councillors Graham, Rouane and Thomas declared that they were also Directors.

In relation to the petition taken under Item 6, Councillor Povolotsky declared that she was the Co-Chair of the Parent Teacher Association of the Europa School.

In relation to Item 14, Councillor Reynolds declared that he was a farmer.

124/24 OFFICIAL COMMUNICATIONS

(Agenda Item 4)

The Chair congratulated Oxfordshire Fire and Rescue Service members who raised an amazing £35,329.72 in aid of Children in Need.

A scheme to refurbish two bridges in University Parks had won a coveted [Oxford Preservation Trust Award](#) in recognition of its historically sensitive approach. The Chair congratulated all those involved.

The Chair invited all to attend coming events:

Oxfordshire County Council Chair's Carol Service. Hosted by the Chair and The Right Revd Gavin Collins, Bishop of Dorchester at 6.30pm on Monday 16th December at St Michael and All Angels Church, Abingdon.

Oxfordshire County Council Chair's Charity Gala Dinner on Friday 10th January 2025 at the Mercure Oxford Hawkwell House Hotel, Church Way, Iffley, 7pm for 7.30pm. Details on how to order tickets were in the Schedule of Business.

A list of events attended by the Chair and Vice Chair since the last Council meeting was published in the Schedule of Business. The Chair highlighted two in particular. The Nomad AGM in Henley showcased the incredible work that the charity does for youth and the community in the area including running a foodbank. The Charity Fun Run in Oxford featured several members of staff and Councillors Lygo and Bearder. Well done to all involved.

Council was notified of the passing in October of former Councillor Rita Milne who represented the Wolvercote division as a Liberal Democrat member between 1993 and 1997. She was a member of the Museum, Arts, Libraries and Leisure Committee, Oxford City Divisional Youth Committee and the Southern Arts Ltd - Executive Committee.

Councillor Bob Johnston paid tribute to her work on the Council and recalled that she had been assiduous in her case work and had been a very popular councillor. Members stood for a minute's silence in her memory.

125/24 APPOINTMENTS

(Agenda Item 5)

Council noted the formation of a Cabinet Committee called the Shareholder Committee under Terms of Reference detailed on Page 15 of the Agenda.

Council approved the following appointments:

Councillor Yvonne Constance to replace Councillor Felix Bloomfield on the Audit & Governance Committee.

Councillor Yvonne Constance to replace Councillor Nigel Champken-Woods on the Oxfordshire Joint Health Overview & Scrutiny Committee.

126/24 PETITIONS AND PUBLIC ADDRESS

(Agenda Item 6)

Petition

Aidan Reilly presented a petition with 870 signatures for a safe walking and cycling route from Abingdon and Sutton Courtenay to the Europa School and Culham Science Centre. The speech is published alongside the minutes of this meeting.

127/24 QUESTIONS WITH NOTICE FROM MEMBERS OF THE PUBLIC

(Agenda Item 7)

Four questions were asked. The questions, responses and supplementary questions are recorded in an Annex below.

128/24 QUESTIONS WITH NOTICE FROM MEMBERS OF THE COUNCIL

(Agenda Item 8)

Fifteen questions were asked. The questions, responses and supplementary questions are recorded in an Annex below.

129/24 REPORT OF THE CABINET

(Agenda Item 9)

Council received the report of Cabinet covering the Cabinet meeting on 19 November.

On Item 1, Including Everyone Equalities, Diversity and Inclusion Framework 2025 – 2029, Councillor Phillips asked why there was no mention of young carers. Councillor Leffman thanked her for pointing that out and responded that she would make sure that it will be amended going forwards.

Councillor Pressel cited a number of examples of a lack of consideration of diversity in Council appointments and consultation, and asked if the Leader agreed that the practice fell far short of the policies. Councillor Leffman agreed that there was a long way to go but that the Council wanted to lead on this and there were Key Performance Indicators that will be monitored.

Councillor Brighthouse asked that Looked After Children be included in the consideration of inclusion and expressed concern that much of the data available was not very useful. Councillor Leffman responded that officers were looking at ways to improve Council support for care leavers. With regards to data, she believed that there was a lot of data there but that the Council sometimes did not make the best use of it and this was something she knew that officers were examining.

Item 2, Local Enterprise Partnership Integration - Phase 2, Councillor Brighthouse stated her surprise that Council was only being asked to note the formation by Cabinet of a Cabinet Committee and asked that any further decision on this be more inclusive of Council. Councillor Roberts responded that the decision was taken at a public meeting of Cabinet where Members could have asked to speak or put questions.

Councillor Smith asked for an update on progress and when the first Shareholder Committee meeting would take place. Councillor Roberts responded that the first meeting will be on 17 December 2024.

Councillor Baines asked if the Cabinet Member would agree that it would be beneficial to have cross-party representation on the Shareholder Committee. Councillor Roberts noted that the Committee had yet to meet to decide on the future approach so she could not give any commitment to that at this stage.

Councillor Bennett stated that he believed that OxLEP had paid more attention to the voices of larger businesses and asked if there would be a more inclusive approach to consultation. Councillor Roberts confirmed that it was the intention to have more broad representation on any advisory panel such as including the community and voluntary sector.

Councillor Enright asked if the important relationships with the City and District Councils will be retained in the new advisory structure. Councillor Roberts responded that discussions had already taken place with the other councils to ensure that.

On item 3, Climate Action Programme Six Month Update, Councillor Hicks asked the Cabinet Member to outline the plans to deal with the red indicator on Energy and the amber indicators on Transport. Councillor Sudbury responded that the red indicator resulted from the rejection of a bid for government funding and that the Council was working with low-carbon groups to amend the bid. The report to Cabinet included details on how the amber indicators were being tackled.

Councillor Pressel noted that it had been known for some time that LED lighting was more damaging to insects than sodium lighting and asked if this had been taken into account when deciding to switch to LED lighting. Councillor Sudbury responded that it was white LED lighting that caused the biggest problem. The decision to switch to LED had been taken by a previous administration but he had decided that all new lighting should use a yellower colour to reduce the harmful impact.

Councillor Snowden asked the Cabinet Member's view on the fact that the Council had not acquired a single electric vehicle for the gritter fleet. Councillor Sudbury responded that that had not been his decision but that he had accelerated the decarbonisation of the fleet in his portfolio through acquiring second hand vehicles that can be obtained more quickly.

Councillor Johnston asked the Cabinet Member if he agreed that those who seek to obstruct progress towards net zero are amongst those endangering the future of the planet. Councillor Sudbury agreed that there was still a powerful lobby working to obstruct climate action but that the administration will continue to do everything that they can.

On item 4, Educational Psychology Assessment Service, Councillor Brighthouse asked what other options were looked at given the crisis in the service and Councillor Smith asked if there was a timescale envisaged on when the backlog would be cleared. Councillor Howson responded that there had been a particular backlog in processing Education, Health & Care Plans (EHCPs) in one area and the Cabinet decision provided a framework to draw down educational psychologists from across the country to clear the backlog. The service was doing its best to have it cleared by the end of this financial year.

On item 5, Treasury Management Mid Term Review 2024/25, Councillor Baines asked what the administration's priorities were in relation to the surplus returns on cash balances generated by the Treasury Management team. Councillor Levy responded that the priorities were outlined in the budget papers that had been published.

On item 6, Business Management and Monitoring Report - September 2024, Councillor Baines asked how the Cabinet Member intended to bring the finances in Children's Services under control. Councillor Levy responded that he had confidence in the Director of Children's Services and her team's ability to do so but that the administration will always prioritise children over the need to stay exactly on budget.

On item 7, Capital Programme Approvals - November 2024, Councillor Smith asked what the unspent balance of Section 106 funds had been in 2021. Councillor Levy responded that the figure was £226m when the LibDem-Labour-Green administration took over in 2021. Since then, around £87m had been spent on such as libraries and schools. Another £172m has been collected. He stated that he was confident that the money was being spent effectively.

Councillor Baines asked if modal shift required the 'carrots' of attractive alternatives such as mini-Hollands rather than a 'stick' approach. Councillor Levy responded that he did not agree that the efforts to encourage people to switch to buses should be characterised as being a 'stick' approach.

Councillor Bartholomew noted that £6.646m was being spent on the East Oxford mini Holland and asked how such expenditure on such a small area could be justified when rural roads were in great need of repair. Councillor Levy responded that there were particular issues in East Oxford and he believed that the mini Hollands would be exemplar projects that the county could be proud of.

Councillor Enright noted that Members had been informed that the Shores Green Development had been delayed until 2026 and asked if this amounted to another pressure on the Capital Programme with projects being delayed again and again. Councillor Levy confirmed that there had been a misprint and that the notice should have read until 2025.

On item 8, Local Transport and Connectivity Plan Monitoring Report, Councillor Pressel noted that the report showed cycling had decreased while car trips had increased and asked if the poor state of paths and highways was a factor in this. Councillor Roberts agreed that the statistics across the county were disappointing and responded that Council was putting as much resource as it could into improving surfaces.

Councillor Hicks noted that the number of cycle trips would have to be doubled to reach the Council's target and asked the Cabinet Member if the proposed £2.5m funding in the budget papers was going to be enough to work towards that goal. Councillor Roberts responded that some of the funds under Highways Maintenance included work to improve active travel facilities as well.

On item 9, Outline allocation of cost of living and associated community wealth building funding for October to March 2024/25, Councillor Baines asked what engagement the Council planned to have with the Government's newly established Child Poverty Task Force. Councillor Ley advised that he would provide a written response.

Councillor O'Connor asked if the Council would be working with grass-roots community groups as well as established charities in the distribution of funds for cost of living support. Councillor Ley confirmed that this has been the case and progress will continue to be monitored.

Councillor Hannaby asked how many residents have been helped so far through the cost of living support. Councillor Ley responded that it was several thousand.

Councillor Hicks asked if social value could be taken into account when reviewing rent agreements with community organisations such as Flo's The

Place in the Park. Councillor Ley responded that he would have to consult with the Cabinet Member for Finance on that.

On item 10, Cabinet Response to Council Motion on SEND Services, Councillors Brighthouse, Waine and Corkin asked if the Council will continue with coproduction in the priority action plan and if the involvement of all parent groups will be real. Councillor Howson responded that coproduction was an important part but the Council also had certain legal responsibilities that could not be devolved to others.

Councillor Reeves noted that an Extraordinary Meeting of Council in October 2023 had agreed a cross-party approach and he asked the Cabinet Member if he was content that this was happening. Councillor Howson responded that he was not content in that he had received very little correspondence from the other parties outlining how they believe that should work.

Councillor Haywood asked for better metrics that indicate an improvement in the actual SEND services of the Council. Councillor Howson responded that the number of officers working on EHCPs had increased from 57 to 64 since July 2023 and 44% of EHCPs were rated good or outstanding compared to 21% in July 2023.

Councillor Reeves asked the Cabinet Member to rate SEND services out of a score of 10. Councillor Howson responded that services had improved since 2023 and he would give it a score of 5 out of 10.

130/24 TREASURY MANAGEMENT MID TERM REVIEW 2024/25

(Agenda Item 10)

Council was asked to note the Treasury Management Mid Term Review 2024/25 which summarised the performance for the first half of the financial year, measured against the budget agreed by Council in February 2024.

The report was moved by Councillor Dan Levy and seconded by Councillor Liz Leffman. Following discussion, Council noted the report.

131/24 SCRUTINY ANNUAL REPORT 2023/24

(Agenda Item 11)

Council considered the Scrutiny Annual Report which covered the activities of the scrutiny committees, other than Health, for the 2023/24 Council Year.

The report was proposed by Councillor Reeves and seconded by Councillor Simpson.

Councillor Reeves thanked the Chairs of the overview and scrutiny committees and Councillor Simpson thanked the scrutiny officers for their work throughout the year. Following discussion, Council received the report.

132/24 APPRAISAL PROCESS FOR THE CHIEF EXECUTIVE (HEAD OF PAID SERVICE)

(Agenda Item 12)

Council had before it a report establishing a procedure for an annual appraisal of the position of Chief Executive. The recommendations in this report had been endorsed by the Remuneration Committee for Council approval.

The recommendations were proposed by Councillor Liz Leffman, Chair of the Remuneration Committee and seconded by Councillor Liz Brighthouse, Deputy Chair.

Following discussion, the recommendations were approved with 48 votes in favour, none against and no abstentions.

RESOLVED to:

- a) **Approve the proposed changes to the appraisal process for the Chief Executive (Head of the Paid Service) as set out by the South East Employers (SEE) review report (Annex 2).**
- b) **Delegate authority to the Remuneration Committee to constitute the Appraisal Panel and undertake the appraisals for the Chief Executive.**
- c) **Approve amendments to the Constitution to include acting as an Appraisal Panel and undertaking Chief Executive's appraisals to the terms of reference to Remuneration Committee at Part 5.1C and to delegate to the Director of Law and Governance and the Monitoring Officer to make any consequential amendments to the Constitution.**

133/24 FINANCIAL PROCEDURE RULES AND FINANCIAL REGULATIONS

(Agenda Item 13)

Council was recommended by the Audit & Governance Committee to approve amendments to the Financial Procedure Rules and Financial Regulations in the Council Constitution.

The recommendations were proposed by Councillor Ted Fenton, Chair of the Committee and seconded by Councillor Roz Smith, Deputy Chair.

Following discussion, the recommendation was approved unanimously.

RESOLVED to:

Approve the amendments to the Financial Procedure Rules and Financial Regulations, as recommended by the Audit and Governance Committee.

134/24 MOTION BY COUNCILLOR EDDIE REEVES - FARMING

(Agenda Item 14)

The motion was proposed by Councillor Reeves and seconded by Councillor Field-Johnson. Following debate, the motion was carried with 36 votes in favour, 14 against and 0 abstentions.

RESOLVED:

This Council considers that the government's changes in its Autumn budget to Inheritance Tax treatment of farmland, increases to employers' National Insurance and introduction of a new fertiliser tax on key agricultural imports will have a detrimental cumulative impact on family farms across Oxfordshire.

This Council notes with concern that these family farm taxes risk:

- Adversely affecting local farmers' potential to employ people in Oxfordshire's rural economy;
- Damaging the ability for family farmers to pass on their farms to their children; and
- Making food production at competitive prices more difficult for us as a county.

This Council requests Cabinet to ensure that:

1. Its own policies are as supportive of local farmers as reasonably possible;
2. The newly integrated Oxfordshire Local Enterprise Partnership ('OxLEP') prioritises the local rural economy in its governance structure and ongoing development of its strategic plan;
3. The Cabinet Member for the Environment organises a meeting with local farmers and elected members of all political groups to listen to their concerns with a view to informing the Council's and OxLEP's ongoing policy development.

This Council requests the Leader to write to the Chancellor of the Exchequer and Secretary of State for the Environment, Food and Rural Affairs to ask that introduction of these family farm taxes be reconsidered for the sake of environmental protection and food security.

135/24 MOTION BY COUNCILLOR CHARLIE HICKS - CITIZENS' ASSEMBLY ON THE FUTURE OF TRANSPORT IN CENTRAL OXFORDSHIRE

(Agenda Item 15)

The motion was proposed by Councillor Hicks and seconded by Councillor Enright.

Amendment 1 was proposed by Councillor Reeves and seconded by Councillor Bartholomew and was accepted by the proposer and seconder of the original motion and by Council.

The following Amendment 3 was proposed by Councillor Haywood and seconded by Councillor Bennett:

“This Council considered setting up a Congestion Commission and agreed to set up a Citizens’ Assembly as part of its last budget. With the formulation of this assembly underway this council reiterates that the assembly must take into consideration the main areas of congestion in Oxfordshire, especially the congestion that occurs travelling into, out of and around Oxford, and asks the cabinet to communicate this request to facilitators.

~~This Council considers that it is time to establish a Citizens’ Assembly of local residents or a Congestion Commission including businesspeople, public sector leaders, civil society and faith group leaders, and academics with relevant expertise, to ensure a greater democratic say in key decision-making.~~

~~This Council notes that its ambitious suite of traffic management measures is due to be rolled out in the very near future. These include Oxford’s traffic filters and workplace parking levy, which are now largely enshrined in the Council’s budget and will take place unless there is a change of administration next year.~~

~~If all such measures go ahead, Oxfordshire motorists could be hit by £57million in fines in fines and charges, broken down as follows:~~

- ~~• Expanded Zero Emissions Zone £25m;~~
- ~~• Traffic Filters £11m;~~
- ~~• Workplace Parking Tax £21m.~~

~~For clarity, the purpose of a Citizens’ Assembly or Congestion Commission would be to assess the effectiveness of such measures, provide recommendations on existing proposals and advise as to whether other measures might be given effect after next year’s local elections as supplements or substitutes for such policies, putting residents’, businesses’ and civil society groups’ voices at the heart of local decision-making.~~

~~Council requests Cabinet to establish a Congestion Commission or Citizens’ Assembly ensuring in so doing that the voices of elected members, businesspeople, public sector leaders and civil society and faith groups are properly heard.”~~

Following debate, amendment 3 was lost with 19 votes in favour, 28 against and 1 abstention.

Following further debate, the motion as amended was carried with 29 votes in favour, 20 against and no abstentions.

RESOLVED:

This Council **considered setting up a Congestion Commission and agreed to set up a Citizens' Assembly on the Future of Transport in Central Oxfordshire** as part of its last budget. This Council considers that it is time **to establish for such a Citizens' Assembly of local residents or a Congestion Commission, focused on reducing congestion, to be established. It should happen this financial year, including businesspeople, public sector leaders, civil society and faith group leaders, and academics with relevant expertise, to ensure a greater democratic say in key decision-making.**

This Council notes that its ambitious suite of traffic management measures is due to be rolled out in the very near future. These include Oxford's traffic filters and workplace parking levy, which are now largely enshrined in the Council's budget and will take place unless there is a change of administration next year.

If all such measures go ahead, Oxfordshire motorists could be hit by £57million in fines in fines and charges, broken down as follows:

- Expanded Zero Emissions Zone £25m;
- Traffic Filters £11m;
- Workplace Parking Tax £21m.

For clarity, the purpose of a ~~Congestion~~ Citizens' Assembly **or Congestion Commission** would be to assess the ~~likely~~ effectiveness of such measures, provide recommendations on existing proposals and advise as to whether other measures might be given effect after next year's local elections as supplements or substitutes for such policies, putting residents', **businesses' and civil society groups'** voices at the heart of **local** the decision-making process.

Council requests Cabinet to establish a Congestion **Commission or** Citizens' Assembly of ~~Central Oxfordshire citizens, with an advisory group to comprise~~ **ensuring in so doing that the voices of** elected members, local businesspeople, public sector leaders ~~from the Council's health, education and blue light partners,~~ **and** civil society and faith groups ~~leaders are properly heard, and academics with relevant expertise in the field.~~

136/24 MOTION BY COUNCILLOR IAN MIDDLETON - BADGER CULLING
(Agenda Item 16)

The motion was proposed by Councillor Middleton and seconded by Councillor Johnston. Following debate, the motion was carried with 30 votes in favour, 8 against and 7 abstentions.

RESOLVED:

In 2018 this Council passed a motion stating that it was opposed to the licensing of a badger cull in Oxfordshire.

When DEFRA announced badger culling would be phased out by 2025, many people believed that the cull had ended. Sadly, culling in Oxfordshire intensified, seemingly with the intent of shooting as many badgers as possible before the deadline with over 50% of the county in the killing zones.

Numerous scientific reports show that culling is ineffective as a control measure, yet DEFRA, the NFU and British Cattle Veterinary Association and others continue to advocate its use.

While it's welcomed that the Labour government has abandoned plans to allow up to 100% of badgers to be killed in some areas, there was a hope that they would cancel the cull altogether and focus on cattle based measures, including support for farmers over improved biosecurity, and a move towards testing and vaccination.

However it now seems likely that the government will permit the cull to continue for at least the next 5 years meaning even more badgers in Oxfordshire will be senselessly slaughtered.

This Council therefore :

1. Re-affirms our opposition to badger culling which has been shown to be an ineffective control measure for Bovine tuberculosis.
2. Asks the Cabinet to consider a specific policy that badger culling will not be permitted on Council-owned land.
3. Requests that the Leader writes to DEFRA making clear our continued opposition to the cull and any extension of it in size and scope.

137/24 MOTION BY COUNCILLOR EDDIE REEVES - CONGESTION COMMISSION

(Agenda Item 17)

The motion fell as the issue had already been discussed under item 14. [Council Procedure Rule 11.5(iii)].

138/24 MOTION BY COUNCILLOR LIZ BRIGHOUSE - DARK SKIES

(Agenda Item 18)

The motion was proposed by Councillor Brighouse and seconded by Councillor Phillips.

The amendment proposed by Councillor Reeves and seconded by Councillor Mallon was accepted by the proposer and seconder of the original motion and by Council.

Following debate, the motion as amended was carried with 39 votes in favour, none against and no abstentions.

RESOLVED:

This Council, being **extremely** concerned about the lack of political governance in relation to 'Dark Skies', the **administration's** plan to switch off many of the county's streetlights between 11pm - 6.30am, **which could have had significant adverse consequences for public safety across parts of our county, especially our urban centres, had it proceeded.**

Recognising the need for the Council to safeguard public money, support our rural parishes in their aspirations to curtail unwanted light pollution and protect and local wildlife in our villages, this Council calls on the Cabinet to:

- (i) carry out a full consultation before bringing this back for delegated decision-making by the Cabinet Member, such consultation to include all county councillors alongside community groups and particularly those working with women, and girls, and shift workers in our hospitality and other key sectors, who the Council's own report recognises may have been disproportionately affected by this decision;**
- (ii) ensure that all county councillors are fully briefed, whether through their locality meetings or by way of an all-member briefing, before any street lights are switched off; and**
- (iii) ensure that a fuller Equalities Impact Assessment takes place in connection with future decision-making on such matters of public safety, the previous one in Annexe 5 being lacking.**

In future, this Council asks that Cabinet consult elected members more fully on matters of public safety in future.

This Council further notes that pre-scrutiny of such important matters would be beneficial to ensure greater democratic oversight.

..... in the Chair

Date of signing

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COUNCIL **11 February 2025**

Pay Policy Statement 2025 / 26 **Report of Director of Human Resources and Cultural Change**

RECOMMENDATION

1. Council is RECOMMENDED to:

- a) Approve and adopt the 2025/26 pay policy statement and agree to its publication on the council website and intranet, as required by The Localism Act 2011 (the Act) and the Code of Practice on Data Transparency.

Executive summary

- 2. The Localism Act 2011 (the Act) requires all councils to agree and publish a pay policy statement every financial year. The Act lays down requirements on the content of the statement. This requirement is supplemented by detailed guidance from the then Department for Communities and Local Government (now the Ministry for Housing Communities and Local Government) entitled 'Openness and Accountability in Local Pay: Guidance under Section 40 of the Act.
- 3. In addition, the Code of Recommended Practice for Local Authorities on Data Transparency (updated in 2014) requires that councils publish prescribed information on senior pay, jobs, and organisational structures.
- 4. The council's pay policy statement for 2025/26 was considered by Remuneration Committee on 15 January 2025. The Committee resolved to recommend the pay policy statement to Council for approval, and publishing on the council's website and intranet by 31 March 2025 as required by the Act and Code of Practice.

Pay policy statement

- 5. The pay policy statement at Annex 1 contains remuneration data as at 1 January 2025 and fulfils the requirements set down by the relevant legislation and Codes.
- 6. The pay policy statement is reviewed by the council annually and is recommended by Remuneration Committee to Council for approval.

7. It is considered that the statement has been produced both in the spirit and requirements of the Act.
8. The pay policy statement must contain the following:
 - The ratio between the highest paid Chief Officer and the lowest paid employees of the council, and the highest paid Chief Officer and the median pay point at the council.
 - The ratio between the average salary of all Chief Officers and the lowest paid employees, and the average salary of all Chief Officers and the median pay point at the council.
 - The appointment arrangements for all Chief Officers at the council.
 - Pay strategy, design, structures, and arrangements including job evaluation methods and arrangements for pay progression.
 - Pay arrangements on termination of employment.

Cost of living pay awards 2024 / 25

9. Colleagues employed under the NJC Local Government Services (Green Book) conditions of service and associated pay structure up to spinal column point 43 received a nationally negotiated annual cost of living pay award of £1,290 in April 2024. In accordance with the national agreement, all locally determined pay points above the maximum of the pay spine but graded below deputy chief officer have been increased by 2.5% for 2024/25. The pay award was implemented in December 2024, backdated to 1 April 2024.
10. Colleagues employed under the JNC for Chief Officers terms and conditions of employment received a pay increase of 2.5% in August 2024, also backdated to 1 April 2024.
11. The Chief Executive, employed under the JNC for Chief Executives terms and conditions of employment, received a pay increase of 2.5% with effect from 1 April 2024. The pay award was implemented in December 2024, backdated to 1 April 2024.

Senior leadership pay structure

12. To ensure the council's senior leadership pay structure is aligned to its transformation vision of becoming an employer of choice, is affordable, and represents value for money to local tax-payers, a new pay structure was agreed with the recognised trade unions in November 2024 and implemented in December 2024. Further information on the council's senior leadership pay arrangements are detailed in the pay policy statement.

Financial implications

13. There are no direct financial implications arising from the report. Pay awards are budgeted for on an annual basis as part of the Budget & Business Planning process. Where pay awards exceed the budgeted increase, the difference is met from corporate contingency.

Comments checked by: Lorna Baxter, Deputy Chief Executive / Executive Director of Resources and S151 Officer Lorna.Baxter@oxfordshire.gov.uk

Legal implications

14. In considering and approving the pay policy statement Council will ensure it meets its statutory obligation under the Localism Act 2011 to publish its annual pay policy statement by 31 March 2025.

Comments checked by: Anita Bradley, Director of Law & Governance and Monitoring Officer Anita.Bradley@oxfordshire.gov.uk

Staff Implications

15. The Our People and Culture Strategy has been designed with the council's strategic priority of being an employer of choice in mind, of which pay, reward, and recognition form key elements.

Equality & Inclusion Implications

16. Equality and inclusion are fundamental principles of the council's pay policy and its modernisation programme which includes reviewing the organisation structure and the associated pay and reward packages.

Cherie Cuthbertson
Director of Human Resources and Cultural Change

Annex 1: Pay policy statement 2025/26

Background papers:

- 1 Report to Remuneration Committee and Full Council / pay policy statement 2024/25 – January 2024
- 2 Report and minutes of Remuneration Committee, 15 January 2025.
- 3 Relevant legislation

Contact Officer: Jo Pitman, Strategic Lead, Pay and Reward (She / Her)
February 2025

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Pay Policy Statement

2025 / 26

This information can be made available in a range of formats and languages, including Braille and large print. If this would be useful to you, please contact the HR and Cultural Change Service.

1. Introduction, overview and purpose

Under Section 112 of the Local Government Act 1972, the council has the “power to appoint officers on such reasonable terms and conditions as the authority thinks fit”.

This pay policy statement (the ‘statement’) sets out the council’s approach to pay in accordance with the requirements of Section 38-43 of the Localism Act 2011. It has been drafted with due regard to the associated statutory guidance, including the supplementary statutory guidance issued in February 2013, the Local Government Transparency Code 2015, and the statutory guidance on special severance payments issued in May 2022 under section 26 of the Local Government Act 1999.

One of the council’s strategic priorities is to be an employer of choice. Whilst recognising the financial constraints that the council operates within, it aims to ensure that its approach to pay and reward reflects that.

The council recognises that its colleagues are motivated by different things. It places importance upon taking a holistic view to remuneration to ensure that colleagues are rewarded fairly and with individuality in mind. The council monitors its total reward packages rather than focussing on a single component such as basic pay.

The purpose of this statement is to provide transparency regarding the council’s approach to setting the pay of its employees.

This statement details the methods by which salaries for all roles are determined. It will be published on the council’s website and intranet and made available in other formats upon request.

Procedural and approval requirements set down in the council’s Constitution will be applied as required.

Pay policy principles

In determining the remuneration of its employees, the council places importance upon balancing its strategic priority of being an employer of choice, committed to recruiting and retaining a high performing workforce, with the need to ensure value for money, and accountability in respect of public expenditure.

The council also has due regard to the need for its pay arrangements to be:

- Open and transparent
- Fair, consistent, and underpinned by equality
- In line with the council’s financial policies, affordability, and accountability requirements.

Once approved, this policy statement will come into effect on 1 April 2025 superseding the 2024 / 25 statement and will continue to be reviewed on an annual basis.

2. Definitions

To support the transparency of the pay policy statement, definitions for common words / phrases that are used throughout are described below.

2.1. Remuneration

For the purposes of this statement remuneration includes three elements – basic salary, pension, and all other allowances arising from employment.

2.2. Chief Officers

The definition of Chief Officers is defined as the officer designated as the Head of the Authority's Paid Service; a statutory Chief Officer – which under section 2(6) the Local Government and Housing Act 1989 (the 1989 Act) means Director of Children's Services, Director of Adult Social Services, Director of Public Health and Communities, Chief Fire Officer and Director of Community Safety, Section 151 Officer (overseeing the council's financial probity), and Monitoring Officer (overseeing the council's legal and governance arrangements and decision making).

The definition of a non-statutory Chief Officer which under section 2(7) of the 1989 Act means direct reports of the Head of Paid Service (HoPS), a person for whom the HoPS is directly responsible; a person who, as respects all or most of the duties of their post, is required to report directly or is directly accountable to the HoPS; and any person who, as respects all or most of the duties of their post, is required to report directly or is directly accountable to the local authority themselves or any committee or sub-committee of the authority.

In the case of the council these posts are:

- Chief Executive (Head of Paid Service)

Statutory Chief Officers

- Deputy Chief Executive / Executive Director of Resources and Section 151 Officer
- Chief Fire Officer and Director of Community Safety
- Director of Adult Social Services
- Director of Children's Services
- Director of Law and Governance and Monitoring Officer
- Director of Public Health and Communities

Non-Statutory Chief Officers

- Deputy Chief Executive / Executive Director of People and Transformation
- Director of Environment and Highways
- Director of Economy and Place

2.3. Lowest paid employees

The lowest paid individuals employed under a contract of employment with the council are employed on full time [37 hour] equivalent salaries in accordance with the minimum spinal column point currently in use within the council's grading structure.

In line with the pay scales, the lowest pay that employees receive is equivalent to Grade 2, spinal column point 2. This salary is currently payable to employees carrying out cleaning roles. As of 1 April 2024, this is £23,656 per annum which equates to £12.26 per hour.

2.4. National Living Wage, The Real Living Wage, and Oxford Living Wage

The National Living Wage was set at £11.44 per hour with effect from 1 April 2024. The council pays above the National Living Wage at £12.26 per hour.

The UK Real Living Wage for 2024 / 25 was set in October 2024 and is £12.60 per hour. It is paid voluntarily by organisations.

The Oxford Living Wage is currently £12.49 per hour.

2.5. Pay multiples

The pay multiple is the relationship between two different pay amounts, showing the number of times one value is contained within another value. The relationships will be shown between:

- the highest paid taxable earnings (including base salary, variable pay, bonuses, allowances, and cash value of any benefits in kind) and the lowest paid taxable earnings.
- the highest paid taxable earnings (including base salary, variable pay, bonuses, allowances, and the cash value of any benefits in kind) and the median earnings figure of the whole workforce.
- the average median salary of Chief Officers and the median earnings figure of the whole workforce.

3. Pay strategy

- 3.1 The council adopts the national pay structures as part of its pay strategy, except in relation to its senior leadership roles. Section 9 provides details of the senior leadership pay arrangements.

3.2 **Annual cost of living pay awards**

The council participates in national pay bargaining. This means that it is subject to the annual cost of living pay reviews negotiated by the relevant joint negotiating body (made up of the national employers' representatives and national trade unions for the relevant employee group) as shown in section 4 below.

4. Pay design

- 4.1 There are 9 pay schemes in operation in agreement with trade unions. These are:

1. Joint Negotiating Committee for Chief Executives of Local Authorities
2. Joint Negotiating Committee for Chief Officers
3. NJC for Local Government Services (known as the Green Book) (this applies to the majority of council employees)
4. NJC Gold Book (National Joint Council for Chief and Assistant Chief Fire Officers)
5. NJC Grey Book (Firefighters)
6. NJC Blue Book (Soulbury Committee covering Educational Psychologists)
7. NJC Burgundy Book (Teachers)
8. National Joint Council for Coroners
9. Agenda for Change (NHS)

These are all implemented in line with nationally agreed, published pay scales and terms and conditions of employment, unless modified by local arrangements.

5. Job evaluation

- 5.1 The council uses job evaluation as a tool to determine the size of a role and create an organisational hierarchy of all roles, from the smallest to the largest. This means the council can objectively justify how roles are sized and graded. The hierarchy of job roles is then translated onto the pay structure. Together they enable the development of a transparent and understandable structure around pay grades.
- 5.2 In agreement with the recognised trade unions the council has adopted two job evaluation schemes:
- **Korn Ferry Hay** – for senior leadership roles (Executive Directors, Directors, Deputy Directors, Assistant Directors, and Heads of Service). This scheme was adopted through a Collective Agreement with UNISON in November 2024.

- **NJC for Local Government Services (Green Book)** for all roles employed under those conditions of service.

6. Statutory and non-statutory Chief Officer appointments

6.1 The Head of Paid Service has authority over the selection and appointment of any Deputy Chief Officer, subject to the procedure set out in the Constitution. The Remuneration Committee is the appointing body for all statutory and non-statutory Chief Officer appointments as shown in Table 1 below:

Table 1: statutory and non-statutory chief officer appointments

Post	Regulatory description	Appointment under Constitution
Chief Executive	Head of Paid Service	Remuneration Committee with recommendation to Council
Deputy Chief Executive / Executive Director of Resources and s151 Officer	Statutory Chief Officer	Remuneration Committee with recommendation to Council
Deputy Chief Executive / Executive Director of People & Transformation	Non-statutory Chief Officer	Remuneration Committee
Director of Children's Services	Statutory Chief Officer	Remuneration Committee
Director of Adult Social Care	Statutory Chief Officer	Remuneration Committee
Director of Public Health and Communities	Statutory Chief Officer	Remuneration Committee
Director of Law and Governance and Monitoring Officer	Statutory Chief Officer	Remuneration Committee with recommendation to Council
Chief Fire Officer and Director of Community Safety	Statutory Chief Officer	Remuneration Committee
Director of Environment and Highways	Non-statutory Chief Officer	Remuneration Committee

Director of Economy and Place	Non-statutory Chief Officer	Remuneration Committee
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- 6.2 The Cabinet consultation procedure is used as required by regulations for appointment to Chief and Deputy Chief Officer posts. The detail relating to this is set out in the Council constitution and can be found here:
www.oxfordshire.gov.uk/sites/default/files/file/constitution/Part8-4-OfficerEmploymentProcedureRules.pdf
- 6.3 Any proposed pay or grading changes for Chief Officers are reviewed by Remuneration Committee and if supported, are recommended for approval by Council.
- 6.4 Salary packages for proposed new posts with recommended salaries of more than £100,000 per annum are reviewed by Remuneration Committee and if supported, recommended for approval by Council.

7. Pay structures

- 7.1 The council applies the nationally negotiated pay structures, except in relation to its senior leadership roles. Section 9 provides the detail relating to the pay structure and other arrangements relating to the council's senior leadership roles.
- 7.2 **Pay grades and progression**
 Most jobs within the mainstream pay structure have a grade with at least four incremental points. Some grades have six incremental points.
- Employees are typically appointed at the first increment of the grade unless they have significant experience in a similar role.
- 7.3 **Incremental progression**
 Employees progress to the next incremental point according to the relevant terms and conditions of employment. This recognises their increasing experience, and that performance progression continues until they reach the top of the grade.
- High levels of performance are expected from all employees. Where standards are not satisfactory prompt managerial action will be taken to improve performance. This may include disciplinary / capability action in accordance with agreed procedures.
- 7.4 **Cost of living pay awards**
 Cost of living pay awards are implemented in line with national negotiations on an annual basis as shown in Table 2 below:

Table 2: annual cost of living pay awards

Date	Staff group
1 April	NJC for Local Government Services / Green Book, JNC for Chief Executives, JNC for Chief Officers, Agenda for Change (NHS), Coroners
1 July	NJC (Fire and Rescue)
1 September	Soulbury, Teachers
1 January	Chief and Assistant Chief Fire Officers.

7.5 **Pay supplements**

From time to time, it may be necessary to pay special allowances or supplements to individual employees where specific circumstances require this and where it can be justified in accordance with council policies. The council uses the following range of different pay supplements:

7.6 **Market supplements (Temporary)**

These are applied to attract and retain employees with experience, skills, and capability when there are identified skills shortages locally or nationally that impact the council. Market supplements must be agreed by the Director of Human Resources and Cultural Change or their deputy, through delegation.

Market supplements are considered in line with a valid data sample of appropriate benchmark roles available from within and outside the Local Government sector. They are temporary, non-consolidated, additions to basic pay. They are reviewed annually and may be reduced or removed in line with the pay market.

7.7 **Honoraria (Temporary)**

Honoraria payments are temporary, non-consolidated, additions to basic pay. They may be paid where an employee has taken on temporary additional duties and responsibilities for a period of up to six months, for example, covering a vacancy or taking on a special project.

7.8 **Welcome and loyalty payments scheme (Children's Services)**

One-off, non-consolidated, welcome and loyalty payments of up to £3,500 are used to encourage experienced children's social workers into the following teams: Family Support Plus, (FSP) Multi-Agency Safeguarding Hub (MASH), Youth Justice and Exploitation Service (YJES) and Children We Care For (CWCF) and other Statutory Social Work appointments.

7.9 **On-call allowances**

On-call allowances are applied to compensate colleagues who are required to be available with limited notice. Rates are agreed on an individual role basis. On-call allowances do not apply to Chief Officers.

7.10 **Shift and night shift allowances**

Certain roles also attract shift allowances for working evenings, weekends and / or bank holidays.

Night shift premiums and allowances for waking nights are also applicable in certain roles. These allowances are in line with the national pay schemes applicable to the role.

The council will ensure that the requirement for an additional allowance or supplement is objectively justified by reference to clear and transparent evidence / business case.

Pay supplements are subject to review as appropriate. The council does not pay bonuses.

8. Other employment related arrangements

8.1 Local Government Pension Scheme (LGPS)

Subject to qualifying conditions, eligible employees have a right to enter the LGPS.

The employee contribution rates which are defined by statute, currently range between 5.5% and 12.5% of pensionable pay depending on actual salary levels.

The employer contribution rates are set by actuaries and are reviewed on a triennial basis to ensure the scheme is appropriately funded. The current employer contribution rate is 19.9%.

The council will not at any time augment the pension or membership of employees nor award or fund additional pension to employees unless required to do so by the LGPS Regulations.

8.2 Fire Brigade Pension Schemes

Subject to qualifying conditions, eligible employees have a right to enter the Firefighters' Pension Scheme.

The employee contribution rates currently range between 11% and 14.5% of pensionable pay.

The employer contribution is currently a fixed rate of 28.8% until March 2025, and is under review.

8.3 Benefits Schemes

As part of its total reward strategy to recruit and retain talented colleagues, the council provides a wide range of benefits including:

➤ **Cycle to work scheme**

This is a salary sacrifice scheme which allows colleagues to save money when purchasing a new bicycle and spread the cost over 12, 18, or 24 months.

➤ **Childcare vouchers** (Limited access)

This scheme is limited to colleagues in post prior to 4 October 2018 as it was withdrawn by the Government.

➤ **Electric vehicle scheme**

The council partners with Tusker to provide an electric vehicle salary sacrifice scheme to support a thriving local economy and the council's contribution to achieving net-zero (climate change actions).

➤ **Salary Finance**

The council entered a partnership with Salary Finance in 2022. Salary Finance are a leading financial wellbeing provider in the UK. A key driver for this service is to support colleagues to develop good financial management habits and reduce the need and likelihood to access payday loans. It also represents part of the council's wellbeing strategy.

Salary Finance are fully regulated and have been accredited as an ethical lender.

➤ **Vivup**

The council also partners with Vivup to extend its range of benefits and support its colleagues. Vivup provides access to hundreds of discounts from big brand supermarkets to broadband and utilities.

The Vivup benefits platform was launched in 2022 as part of the council's work to support colleagues during the cost-of-living crisis.

➤ **Pension Added Voluntary Contributions (AVC's)**

A Salary Sacrifice Shared Cost Additional Voluntary Contributions Scheme (SSSCAVCs) for LGPS Pension Fund members was launched in February 2024.

8.4 **Expenses**

Expenses are based on nationally agreed levels except car mileage which is based on the HM Revenue & Customs approved rates, as set out below:

HM Revenue & Customs all-car rate (includes all fuel types; petrol, diesel, and non-salary sacrifice electric) - Currently 45 pence per mile, reducing to 25 pence for miles travelled in excess of 10,000 each year.

HM Revenue & Customs salary sacrifice rate – 9 pence per mile.

Colleagues can also claim 20 pence per mile when using their own bicycle for business purposes.

9. Pay arrangements for senior management

- 9.1 Pay scales and pay awards are reviewed annually by the Joint Negotiating Committee for Chief Executives, Joint Negotiating Committee for Chief Officers, National Joint Council for Local Government Services (Green Book), and the National Joint Council for Chief and Assistant Chief Fire Officers (as applicable) and changes usually take effect from 1 April (1 January for Chief Fire Officers).
- 9.2 The salary of the Chief Executive / Head of Paid Service is determined through a process of pay benchmarking conducted by externally commissioned experts. This typically takes place each time the role become vacant or on such occasion the council considers that it is necessary to check that the salary remains competitive within the appropriate pay market. Once the pay benchmarking has taken place it is supplemented by a nationally negotiated annual cost of living pay award. The Chief Executive / Head of Paid Service is currently paid a single point salary. As shown in Table 5 below, there is no pay range for this role.
- 9.3 As part of its modernisation programme, the council adopted a locally agreed pay structure for senior leadership roles (Executive Directors, Directors, Deputy Directors, Assistants Directors, and Heads of Service) in November 2024 through a collective agreement with UNISON. The senior leadership pay structure comprises 6 grades, each formed of 5 incremental point grades.
- 9.4 The council also reached a collective agreement with UNISON in November 2024 to replace automatic, time-served increments with increments linked to delivery of agreed objectives as part of its 12.3.2 performance management framework for its Executive Directors, Directors, Deputy Directors, Assistant Directors, and Heads of Service. This is known as the Gateway Review. It will be effective from 1 April 2025 for Executive Directors and Directors, and 1 April 2026 for Deputy Directors, Assistant Directors, and Heads of Service.
- 9.5 The council does not pay bonuses to its senior leadership team.

10. Returning Officer / election fees

- 10.1 Where the Returning Officer or other Officers receive election fees these are paid and shown separately to salary as they are separate appointments to that of their substantive employment.
- 10.2 Election fees are set annually by the council's Audit and Governance Committee. Election fees are reviewed regularly by the same Committee in readiness for the County quadrennial elections. They will be considered by the Audit and Governance Committee on 15 January 2025.

11. Pay multiples and medians

11.1 The council is required to report on the pay multiples between its lowest and highest paid employees.

11.2 Table 3 shows the ratio between the lowest paid and the highest paid role and the ratio between the median salary of the workforce and the highest paid.

11.3 The median salary is the middle value of all the salaries when they are arranged in ascending or descending order. It represents the salary that separates the higher half from the lower half of the workforce. For example, the council's median salary is £37,675 per annum, which means that half of the employees earn more than £37,675 per annum and the other half earn less.

Table 3; ratio between the lowest paid and the highest paid role and the ratio between the median salary of the workforce and the highest paid.

Pay multiples	1 March 2024	1 January 2025
Highest paid – Chief Executive	£232,875	£238,697
Lowest paid	£22,366	£23,656
Pay multiple between the lowest paid and the highest paid	1:10.41	1:10.09
Median salary	£36,226	£37,675
Pay multiple between median and highest paid	1:6.43	1:6.34

Pay Multiple Between Lowest and Highest Paid

11.4 This ratio compares the highest paid / Chief Executive salary (£238,697 per annum) to the lowest paid employees. This means that the Chief Executive earns 10.09 times more than the lowest paid employees. Table 3 illustrates that the difference has reduced since the last pay policy statement.

Pay Multiple Between Median and Highest Paid

11.5 This ratio compares the median salary to the highest-paid / Chief Executive salary. This means that the highest-paid employee earns 6.34 times more than the median salary. Again, Table 3 illustrates that the difference has reduced since the last pay policy statement.

Table 4: ratio between the median salary of the workforce and the average salary of its Chief Officers

Pay multiples using the average salary of Chief Officers	1 March 2024	1 January 2025
Average salary of Chief Officers	£163,833	£163,051
Lowest paid	£22,366	£23,656
Pay multiple between the lowest paid and the average salary of Chief Officers	1:7.33	1:6.89
Median salary	£36,226	£37,675
Pay Multiple between median salary and average salary of Chief Officers	1:4.52	1:4.33

12. Payments on termination of employment

12.1 The council's approach to statutory and discretionary payments on termination of employment of Chief Officers prior to reaching normal retirement age is set out in its policy statement made in accordance with Regulations 5 and 6 of the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2006.

12.2 Redundancy

The council's Redundancy Scheme applies to all employees and is currently one and half times statutory entitlement based on actual pay. It will apply where employment is terminated on redundancy grounds and redundancy payments are due.

All employees who receive a redundancy payment arising from the termination of their contracts of employment will be subject to the provisions of the Redundancy Modification Order and will be subject to Local Government Pension Scheme (LGPS) Regulations or other pensions scheme regulations where applicable.

12.3 Severance payments

Severance payments for all employees will comply with the council's Pensions Discretions and Retirement Policy, where the circumstances in which severance takes place falls within the terms of the policy. This sets out that early

retirement may be granted for employees aged 55 years and over with at least two years membership of the LGPS.

The council has regard to the statutory guidance dated 12 May 2022 on the making and disclosure of Special Severance Payments by local authorities in England, and earlier statutory guidance on severance payments published in February 2013. Special severance payments, which are payments exceeding an employee's statutory and contractual entitlements on termination of employment, are determined on a case-by-case basis e.g. settlement agreements, write-offs of any debt or loan, hardship payment consideration, and payments to employees for retraining.

Severance payments of £100,000 and above are subject to a formal decision made by Council unless there is a good reason for departing from the statutory guidance; and payments below £100,000 are subject to a formal decision of either:

- relevant elected members with delegated authority to approve such payments (currently the Remuneration Committee); or
- a suitably authorised officer.

12.4 Re-employment

The council takes its duty of accountability for the use of the public purse, and demonstrating value for money in everything it does seriously. This means that the council will not re-employ former colleagues who have left its employment with any form of severance pay for at least two years from the date of termination of employment. The council reserves the right to extend this period in circumstances where it is in the best interest of the council.

13.Publication of senior salaries statement

13.1 In accordance with publication requirements, the council publishes its (retrospective) annual statement of accounts on the website which includes:

- the number of employees earning above £50,000 per annum.
- the individual remuneration details for each senior employee, defined by regulations as the Chief Officers listed above, whose salary is more than £50,000 per annum. All allowances and other payments will be shown.

Only those employees whose salary is above £150,000 per annum are disclosed by name, all remaining senior officers are disclosed by post title.

13.2 The current salaries for Chief Officers as of 1 January 2025 are shown in Table 5 below:

Table 5: Chief Officer salaries 2024 / 25

Chief Officer	Name (where applicable)	Salary range	Actual salary 2024 / 2025
Chief Executive and Head of Paid Service	Martin Reeves	£238,697	£238,697
Deputy Chief Executive / Executive Director of People & Transformation	Stephen Chandler	£162,975 - £191,675	£177,325
Deputy Chief Executive / Executive Director of Resources (s151 Officer)	Lorna Baxter	£162,975 - £191,675	£177,325
Chief Fire Officer and Director of Community Safety	Rob MacDougall	£147,042 - £161,041	£161,041
Director of Children's Services		£142,604 - £152,854	£147,729
Director of Adult Social Services		£142,604 - £152,854	£147,729
Director of Public Health and Communities		£142,604 - £152,854	£147,729
Director of Law and Governance and Monitoring Officer		£142,604 - £152,854	£147,729
Director of Environment and Highways		£142,604 - £152,854	£142,604
Director of Economy and Place (Secondment)		£142,604 - £152,854	£142,604

Cherie Cuthbertson
Director of Human Resources and Cultural Change
January 2025

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COUNCIL **11 February 2025**

Gender Equality and Ethnicity Pay Gap Reports 2024 **Report of the Director of Human Resources and Cultural Change**

RECOMMENDATION

1. Council is RECOMMENDED to:

a) Note and approve the council's statutory gender equality pay gap report of 2024 for onward submission to the Gender Pay Gap Service, and making it available to the council's employees, and on the council's website by 30 March 2025.

b) Note the council's voluntary ethnicity pay gap report of 2024.

Executive summary

2. Oxfordshire County Council has a transformation vision to become an employer, place shaper, and partner of choice. One of the ways in which to demonstrate becoming an employer of choice to current and prospective colleagues, and to other key stakeholders, is by reporting the gender equality and ethnicity pay gap data and taking action to close it when necessary.
3. The gender pay gap is the difference between the average (mean or median) earnings of men and women (*see important note at paragraph 14) across a workforce. Whilst reporting the council's gender equality pay gap is a statutory requirement, reporting of the ethnicity pay gap is currently voluntary, and a matter of best practice.
4. Reporting annually is an important way to track how the council's recruitment, reward, and progression decisions impact its ability to achieve a diverse, inclusive workforce.
5. As at 31 March 2024 (the snapshot date) the council's mean gender equality pay gap was 2.95%. This represents a widening of the gap since 2023, when it was reported as 1.2%.
6. As at 31 March 2024 the council's mean ethnicity pay gap was 2.59%. This also represents a widening from 0.22% in March 2023.
7. Oxfordshire County Council recognises that as one of the largest employers in the county it has a responsibility to lead by example. To that end, it is important to continually look behind the headline figures to understand how

culture, policies and practice, transformation and actions can help close the gaps that exist.

8. Whilst the council's gender equality and ethnicity pay gaps are positive compared to its peer groups, it is not complacent about their respective widening since the report of 2023.
9. The council's data points towards a need to enable current and prospective female, and Black, Asian, and ethnic minority employees to be appointed or promoted into more senior roles.
10. A combination of filling the remaining vacancies arising from the Tiers 2, 3, & 4 leadership review, the next stages of the organisation restructure, the embedding of the employee performance management framework, and a greater focus on succession planning and employee development may all provide opportunities to achieve that.
11. Flexible, agile working, and family friendly policies will also assist the council in attracting and retaining employees in a competitive labour market and in a geographical area with low unemployment.
12. More frequent reporting will be introduced so that performance in relation to the gender equality and ethnicity pay gaps can be monitored on a more regular basis, and in doing so consider whether immediate remedial action is required, rather than waiting for 12 months before considering how sustained performance improvements may be made in these areas.
13. The council's gender equality and ethnicity pay gap report for 2024 was considered and approved by Remuneration Committee on 15 January 2025.

***Important note**

14. The Government Gender Pay Gap Reporting Service acknowledges the importance of being sensitive to how an employee identifies their gender. The gender pay gap regulations do not define the terms 'men' and 'women'. For the purpose of this report the definitions of men and women have been used throughout. In doing so, it is recognised that this may exclude some genders. However, the report follows Government reporting guidelines, which continues to require the reporting definitions of men and women and provides advice that if an employee does not self-identify as either gender, they may be excluded from the calculations. No-one has been excluded from the calculations in the data supporting this report.

Background

Gender equality pay gap reporting requirements

15. From 2017, an employer which has a headcount of 250 or more employees on a 'snapshot date' must comply with regulations on gender pay gap reporting.

16. Gender equality pay gap reporting does not compare men and women doing the same, equivalent, or work of equal value. Instead, it looks at the pay of the typical (mean or median) female employee with that of the typical male employee at the same workplace. The report has the aim of narrowing and eventually eliminating the pay differential between men and women.
17. Often the pay differential is driven by several factors such as the gender profile at senior level, or occupational segregation.

Snapshot date

18. Gender equality pay gap calculations are based on employer payroll data drawn from a specific date each year known as the 'snapshot date'. The 'snapshot date' for Oxfordshire County Council (as with most other public sector employers) is 31 March.
19. For the purposes of this report, data was drawn on 31 March 2024 and must be reported and published by 30 March 2025. This means that the data will be twelve months old at the time of reporting. Ways to improve the use of data are being considered so that trends can be monitored on a continuous basis and timely intervention plans developed where required.
20. This is an important consideration as the council continues its organisational restructure. Inevitably it means that with changes to structure also comes change in the workforce profile, which has the potential to impact the gender equality and ethnicity pay gaps. This is addressed further within the main body of the report.

Gender equality pay gap calculations

21. Where applicable, employers must calculate, report, and publish the following gender pay gap figures:
- percentage of men and women in each hourly pay quarter *
 - mean (average) gender pay gap using hourly pay*
 - median gender pay gap using hourly pay*
 - percentage of men and women receiving bonus pay
 - mean (average) gender pay gap using bonus pay
 - median gender pay gap using bonus pay
22. *Those indicated with an asterisk are applicable to the council for the 2024 report. The council does not use bonus payments.

Reporting

23. As a public sector employer, the council is required to submit its annual pay gap report to the Gender Pay Gap Reporting Service by 30 March each year.

24. The council is also required to publish its gender equality pay gap information on its website, tell its employees where they can find this information, and keep it online for at least 3 years.

Oxfordshire County Council Gender Equality Pay Gap 2024

Mean gender pay gap

25. As at 31 March 2024 Oxfordshire County Council's mean gender equality pay gap widened (increased) to 2.95% (59p per hour), as shown in Table 1 below. Notwithstanding the widening of the council's gender equality pay gap in the last twelve months, it remains below that of the national public sector and the Office of National Statistics (ONS) UK gender pay gap data, based on both the mean and median hourly rate of pay as reported in paragraphs 32-34.

Table 1: Oxfordshire County Council mean Gender Equality Pay Gap performance 2022 – 2024

Year	Gender equality pay gap	Hourly rate (men earn more than women)
2022	2.3%	41 pence
2023	1.2%	22 pence
2024	2.95%	59 pence

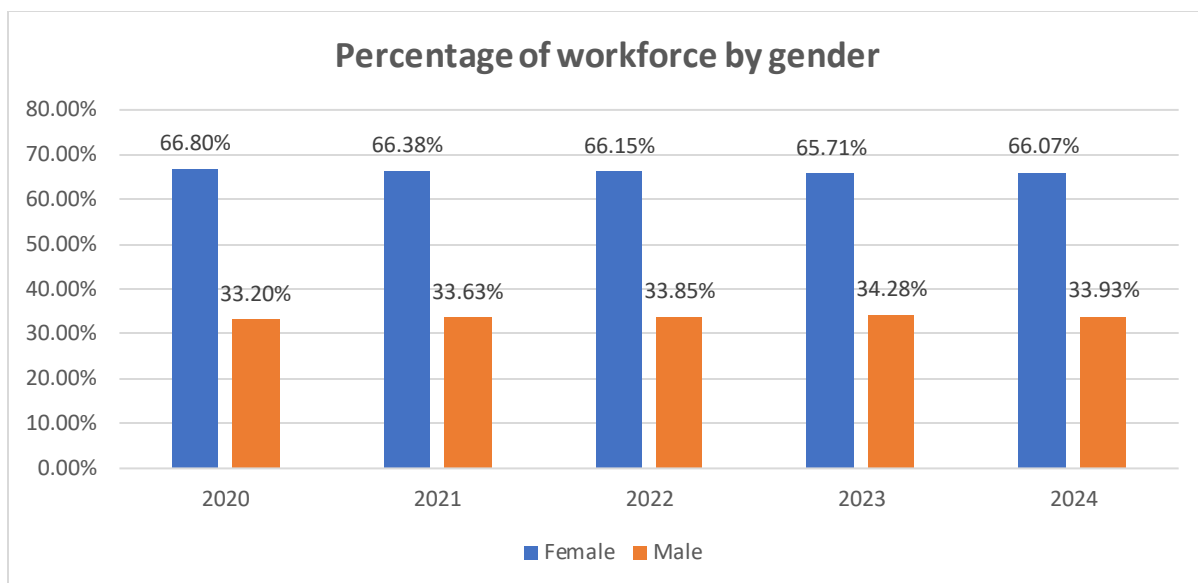
26. Looking at this more closely, this translates to a mean hourly rate for men of £19.98 per hour and a mean hourly rate of £19.39 per hour for women. The detailed gender equality pay gap report for 2024 is shown at Annex 1.

Oxfordshire County Council workforce profile by gender

27. Table 2 shows the profile of the council's workforce by gender across all pay grades (including casual workers), drawn from the council's workforce diversity report.

28. It illustrates that 66.07% of the council's workforce are female. It is also a steady representation of the composition of its workforce since 2020.

Table 2: Percentage of Oxfordshire County Council workforce by gender (extract of Workforce Diversity report 2024)



29. For the purpose of statutory gender equality pay gap reporting, casual workers are excluded from the data as they are not employees.

30. When casual works are removed from the data for the purposes of the gender equality pay gap report submission, the council employed 5,216 employees of which 64.97% (3389) were female.

Median gender pay gap

31. As at 31 March 2024 the median hourly rate of pay for men working at Oxfordshire County Council was the same as for women, at £18.04 per hour. This gives a median gender pay gap of 0% (0p per hour).

Benchmarking

32. In October 2024 the Office of National Statistics (ONS) reported the 2024 UK gender pay gap, as follows:

- The national gender pay gap has been declining slowly over time; over the last decade it has fallen by approximately a quarter among full-time employees. In April 2024, it stood at 7.0%, down from 7.5% in 2023.
- The national gender pay gap is larger for employees aged 40 years and over than those aged under 40 years.
- The national gender pay gap is larger among high earners than among lower-paid employees.
- In April 2024, the national gender pay gap was highest in skilled trades occupations and lowest in the caring, leisure and other service occupations.
- In April 2024, the national gender pay gap among full-time employees was higher in every English region than in Wales, Scotland, or Northern Ireland.

- The gender pay gap measures the difference between average hourly earnings excluding overtime of men and women, as a proportion of men's average hourly earnings excluding overtime; it is a measure across all jobs in the UK, not of the difference in pay between men and women for doing the same job.

33. Tables 3, 4, and 5 below provide benchmark performance data for other public sector organisations, regional comparisons, and the link between employer size and the median gender pay gap.

Table 3: Public sector comparison**

Economic sector	Responses	Median gender pay gap (%)
Public administration and defence; compulsory social security	496	4.50%
Oxfordshire County Council		0%

Table 4: Regional comparison**

Region	Responses	Median gender pay gap (%)
London	2,680	11.50%
Southeast England	1,591	10.50%
Oxfordshire County Council		0%

Table 5: The link between employer size and the gender pay gap**

	Responses	Median gender pay gap (%)
5,000-19,999	513	7.84%
Oxfordshire County Council		0%

** Source; Chartered Institute of Personnel and Development, May 2024, based on March and April 2023 snapshot data.

34. Despite the widening of the council's mean gender equality pay gap compared to 2023, the benchmark data provides reassurance that the council is still performing well against its peer groups in respect of both the mean and median gender equality pay gap when looked at in isolation.

Why has the council's gender equality pay gap changed?

35. Whilst the council's gender equality pay gap is positive compared to its peer groups, it is still important to observe what has caused it to widen, and how the council might take steps to ensure that it does not widen further.

36. It is notable that whilst the council's workforce is predominantly made up of female employees, there was a slight change in the workforce profile between 2023 and March 2024 (the date upon which the data is required to be taken).
37. Specifically, the council saw a 4% increase in female employees in the lower and lower-middle pay quartiles, and fewer in the upper and upper middle quartiles.
38. This was compounded by a 1.2% decrease in male employees in the lower-middle pay quartile, and an increase of 5.5% male employees in the top two quartiles.
39. The council also experienced a large percentage of female leavers (70.23%) in the 23 / 24 financial year.

Ethnicity pay gap

40. Unlike the gender pay gap, the council is not legally required to publish its ethnicity pay gap. However, the council seeks to be transparent about its performance in this area.
41. The council's ethnicity pay gap data has been calculated using the same methodology set out in the Government regulations for calculating its gender pay gap. The same snapshot date of 31 March 2024 has also been used. The details included in this report are:
- Mean ethnicity pay gap in hourly pay;
 - Median ethnicity pay gap in hourly pay;
 - Proportion of White, Black, Asian, and ethnic minority employees in each pay quartile.

Mean ethnicity pay gap

42. The percentage difference in mean hourly rate between white employees and employees who identify as Black, Asian, or of minority ethnicity background is 2.59% (51p per hour). This represents a significant increase from 0.22% in March 2023 (4p per hour).

Median ethnicity pay gap

43. The percentage difference in median hourly rate between white employees and employees who identify as Black, Asian, or of minority ethnicity background is 0% (0p per hour). This is a positive indication of equality.
44. It is also notable that this percentage difference has decreased since the first reporting period in March 2020 where the difference was -5.5% (-82p per hour). There has also been a decrease since the previous reporting period where the difference was -2.74% (0.48p per hour).

Distribution by pay quartiles

45. The quartile information is calculated by listing all salaries from highest to lowest and then splitting that information into four equal quarters to determine the percentage of White and Black, Asian, and ethnic minority employees in each quartile.

Upper quartile

46. The percentage of Black, Asian, and ethnic minority employees in the upper quartile decreased from 9.5% in March 2023 to 8.7% in March 2024.

Upper middle quartile

47. The highest proportion of Black, Asian, and ethnic minority employees remain in the upper middle quartile, although the percentage decreased from 13.4% in March 2023 to 12.4% in March 2024.

48. Further analysis shows that most Social Worker posts are in this pay quartile where the council employs a high proportion of Black, Asian, and ethnic minority employees. 24.03% of Social Workers are from Black, Asian, and ethnic minority groups.

Lower middle quartile

49. The proportion of Black, Asian, and Ethnic Minority employees in the lower middle quartile steadily increased from 8.7% in March 2022 and 9.5% in March 2023 to 10.7% in March 2024. There is a high percentage of Black, Asian, and ethnic minority employees in adults and children's social care roles at this level (9.9%).

Lower quartile

50. The percentage of Black, Asian, and ethnic minority employees in the lower quartile increased from 8.1% in March 2023 to 10.2% in March 2024.

51. Whilst the highest proportion of Black, Asian, and ethnic minority employees remain in the upper middle quartile it is important that the council continues to raise awareness of the impact of unconscious bias and considers its advertising reach and development programmes so that employees or prospective employees from Black, Asian, and ethnic minority groups can develop the potential to perform senior leadership / upper quartile roles. With the recent implementation of a new applicant tracking system, the HR and Culture Change Service will be in a better position to collate and use the data available to identify and monitor trends in this area.

52. The detailed ethnicity pay gap report for 2024 provides further detail about the data and is shown at Annex 2.

The future legal framework

53. The Government has confirmed that as part of its “Make Work Pay” plan, it will introduce gender pay gap action plans and require larger companies to publish information on their ethnicity and disability pay gaps. Large employers will also be required to produce action plans on how to address their gender pay gaps and on how they will support employees through the menopause. This will be backed up by a Regulatory Enforcement Unit for equal pay. There are currently no confirmed dates for these changes to take effect.

Closing the gender equality and ethnicity pay gaps

54. Closing the gender equality pay gap requires a meaningful, consistent, and sustained shift in cultural norms. Despite the council's positive position when compared against other organisations, it is important to continually work to close the gender equality pay gap.

55. There may be many reasons why the council has a gender equality pay gap, including:

- the number of women appointed into more junior roles, rather than higher levels
- faster rates of turnover of female workers compared to men and;
- successful promotion opportunities of women compared to men.

56. The HR and Culture Change Service will continue to work closely with the senior leadership team and other services to further improve the gender equality and ethnicity pay gaps through the council's approach to opportunity, inclusion, fairness and change, delivery of the Our People and Culture Strategy and making smarter use of all relevant data.

Our people and culture strategy

57. Pay gap reporting is an important part of ensuring a fair workplace and demonstrating the council as an employer of choice, as well as having clear business benefits such as attracting and retaining talent by showing a commitment to good practice.

58. To be an employer of choice it is important to understand the barriers that colleagues may face, not only in relation to pay, but also in terms of recruitment, promotion, development, and flexible working opportunities. Together this information will help the council identify and tackle the causes of gender inequality.

59. The council's “Our People and Culture Strategy” for the period 2024-2025 has four key pillars:

- ✓ **Attract - Attracting, recruiting and retaining talented people**

It is essential that we are able to attract, recruit and retain our talented people to deliver excellent services for the residents of Oxfordshire.

✓ **Thrive - Enabling our people to thrive and perform**

Creating a positive and inclusive work environment built on fairness, trust and transparency will allow our People to thrive and perform.

✓ **Grow - Enabling our people to grow and evolve for the future**

Providing growth opportunities both on and off the job to build our knowledge, skills and behaviours will help us all deliver the future together.

✓ **Lead - Enabling our people to lead and transform for the future**

Empowering our leaders to embrace the skills and behaviours needed to achieve high performance and effective outcomes.

60. The strategy focuses on the transformation vision of being an employer, place shaper, and partner of choice, including developing the council's approach to recruitment and retention, pay transparency, flexible working, parental leave, and leadership, amongst other important initiatives. Each of these will also contribute to closing the gender equality and ethnicity pay gaps and driving continuous improvement and high levels of performance.

Data informed decision making - continuous improvement

61. Paragraph 18 of this report describes how the data used for the purposes of statutory reporting is produced at a one-off snapshot date, on a recurring basis. This provides a consistent baseline position for the Gender Pay Gap Service to monitor and compare organisation performance nationally.

62. Whilst there is some advantage to this at the external macro level, there are also disadvantages to the council's current arrangements at a local level, as it impedes its ability to be proactive and timely with intervention plans when performance declines.

63. More frequent management information will be provided so that performance can be monitored on a more regular basis, and in doing so consider whether immediate remedial action is required rather than waiting for 12 months before considering how sustained performance improvements may be made in these areas.

64. As reported above, smarter use of the data available, including that which is being built into the applicant tracking system will enable the council to monitor and report upon the candidate journey and how that translates to the council's workforce profile and gender / ethnicity pay reports.

Organisation redesign programme

65. Given the data was based on 31 March 2024, the impact of the council's organisation redesign programme, designed to deliver financial savings, create efficiencies, improve performance, and introduce new ways of working

does not take into account the review and implementation of leadership tiers 2-4 (Directors, Deputy and Assistant Directors, and Heads of Service) which took place during the 2024/25 financial year.

66. It is important that consideration is given during recruitment to vacant posts at Tiers 2, 3, and 4, and in the design stages of the Tier 5 and onwards structures, to the impact of turnover, promotion, and recruitment upon the council's workforce profile and future gender and ethnicity pay gap reports.

EU Pay Transparency Directive

67. The EU Pay Transparency Directive came into force on 7 June 2023. It is aimed at ensuring that the right to equal pay is upheld across all member states. It introduced new employer obligations:

1. Disclose salaries at recruitment.
2. Comply with employee requests for pay data.
3. Publish gender pay gap statistics.
4. Face compulsory audits and penalties when unjustified discrepancies come to light.

68. Whilst the Directive only directly applies to EU Member States and non-EU employers who employ people in the EU, it will undoubtedly raise expectations of pay transparency both across Europe and into the UK and could increase pressure on the UK Government to legislate to match the new standards of pay transparency set by the EU.

Financial implications

69. There are no financial implications arising from the report.

Comments checked by:

Lorna Baxter, Deputy Chief Executive / Director of Resources & S151 Officer
(Lorna.Baxter@oxfordshire.gov.uk)

Legal implications

70. In submitting this report to Council, and following initial consideration by Remuneration Committee, the council will meet its statutory obligation to publish its 2024 gender equality pay gap report by 30 March 2025.

71. The law does not require employers to justify the size of their gender equality pay gaps. Nonetheless, the government encourages organisations to publish a narrative explaining their figures and any actions they are taking.

72. As set out in the report the council is not required by legislation to report on any ethnicity pay gap but chooses to do so as part of its strategic priority to be an employer of choice and to aid transparency.

Comments checked by:

Staff Implications

73. The Our People and Culture Strategy has been designed with the council's strategic priority of being an employer of choice in mind which will contribute to closing the gender and ethnicity pay gaps.

Equality & Inclusion Implications

74. The council is committed to the principles of equality, diversity, fairness, and inclusion. Regardless of identity or background, everyone deserves to be able to develop their skills and talents to meet their full potential, work in a safe, supportive and inclusive environment, be fairly rewarded, recognised for the work they do, and have the opportunity to have their say on matters that affect them. The council is also committed to achieving a diverse workforce that fully reflects its community.
75. Whilst the council's gender equality and ethnicity pay gaps are positive compared to its peer groups, it is not complacent about their respective widening since last year.
76. The data at paragraphs 36-39 and 46-50 points towards a need to enable current and prospective female, and Black, Asian, and ethnic minority employees to be appointed or promoted into more senior roles. With that in mind, the council will continue to explore its inclusion initiatives, particularly where there are barriers for women, and Black, Asian, and ethnic minority employees to progress into higher paid roles, or roles where they are under-represented.
77. A combination of filling the remaining vacancies arising from the Tiers 2, 3, & 4 leadership review, the next stages of the organisation restructure, the embedding of the employee performance management framework, and a greater focus on succession planning and employee development may all provide opportunities to do just that.
78. Flexible, agile working, and family friendly policies will also assist the council to attract and retain employees in a competitive labour market and in a geographical area with low unemployment.
79. As set out in paragraphs 63 and 64 consideration is being given to providing quarterly management information so that performance in relation to the gender equality and ethnicity pay gaps can be monitored on a more regular basis, and in doing so consider whether immediate remedial action is required, rather than waiting for 12 months before considering how sustained performance improvements may be made in these areas.

Cherie Cuthbertson
Director of Human Resources and Cultural Change

Annex 1: Gender equality pay gap report data 2024

Annex 2: Ethnicity pay gap report data 2024

Background papers:

- 1) Gender equality pay gap report 2023
- 2) Ethnicity pay gap report 2023
- 3) Chartered Institute of Personnel and Development, Equality, Diversity and Inclusion, Reward analysis, May 2024
- 4) Report and minutes of Remuneration Committee, 15 January 2025

Contact Officer: Jo Pitman, Strategic Lead, Pay and Reward (She / Her)
February 2025

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Gender Equality Pay Gap Report 2024

Background

1. The Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017 stipulate that all businesses, public sector, and third sector organisations with over 250 employees must publicly report the average pay differences between their male and female employees. The Regulations require employers to publish their:
 - i. Mean gender pay gap in hourly pay
 - ii. Median gender pay gap in hourly pay
 - iii. Mean bonus gender pay gap
 - iv. Median bonus gender pay gap
 - v. Proportion of males and females receiving a bonus payment, and
 - vi. Proportion of males and females in each pay quartile.
2. As a public sector organisation Oxfordshire County Council is required to publish its pay gap information within 12 months of taking the “snapshot date” at 31 March 2024.
3. The calculations in this report follow the legislative requirements as set out in the Equality Act 2010 (Specific Duties & Public Authorities) Regulations 2017. All employees who were deemed to be relevant employees at 31 March 2024 are included. For the purposes of the report, casual workers are excluded as they are not employees.
4. This information will be published on the council’s website for a minimum of 3 years and published on the government website (www.gov.uk) by 31 March 2025.

Equal pay and gender pay gap

5. The purpose of gender pay gap reporting is to achieve greater gender equality in terms of pay across the UK, and to increase pay transparency. This differs from equal pay which deals with differences between men and women who carry out the same roles.

Detail within this report

6. Using a snapshot of employees' pay as at 31 March 2024, 3 of the 6 required calculations detailed in section 1 were made. This is because the council does not use bonus payments. The 3 calculations are shown below:
 1. Mean gender pay gap
 2. Median gender pay gap
 3. The proportion of men and women divided into four quartile pay bands

Information required for publication

Definition of relevant employee

7. An employee who was on full pay (not reduced to parental leave pay or sick pay) at the point of the data snapshot as at 31 March 2024.

Definition of mean gender pay gap

8. The mean is defined as the average of the figures and is calculated by adding up all the figures and dividing by the number there are.

Definition of median gender pay gap

9. The median is defined as the salary that lies at the midpoint and is calculated by ordering all salaries from highest to lowest. The median is the central figure.

Quartile pay bands

10. The quartile information is calculated by listing all salaries from highest to lowest and then splitting that information into four equal quarters to determine the percentage of male / female employees in each quartile.

National gender pay gap 2024

11. The national gender pay gap stood at 7.0% in April 2024, down from 7.5% in 2023. (Source: *Gender pay gap in the UK: 2024: Office of National Statistics*). In April 2024, the gender pay gap was highest in skilled trades occupations and lowest in the caring, leisure and other service occupations.

Oxfordshire County Council workforce profile

12. On 31 March 2024, Oxfordshire County Council had 5,216 relevant employees, of which 35.03% (1827 employees) were men and 64.97% (3389 employees) were women.



Oxfordshire County Council gender equality pay gap as of 31 March 2024

Mean: percentage difference and average hourly rate of pay



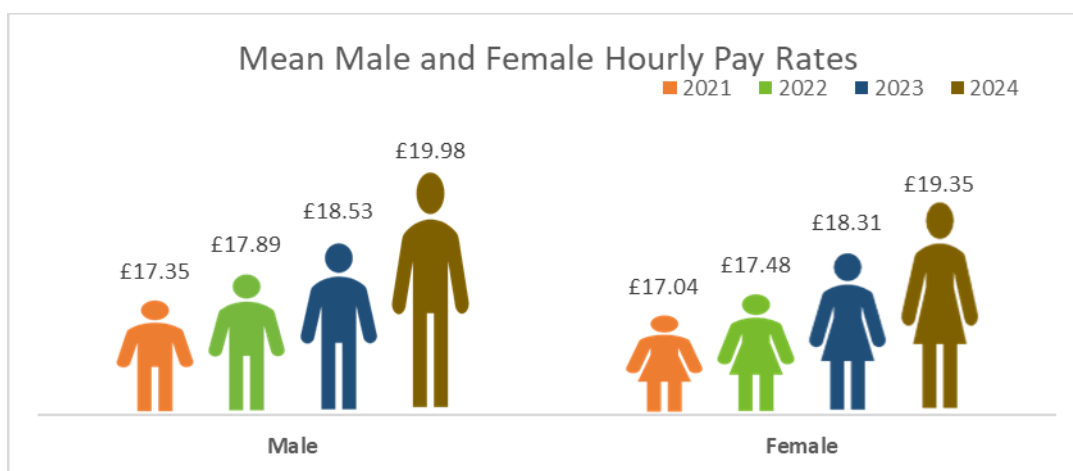
£19.98

Gap: 2.95% 59p per hour

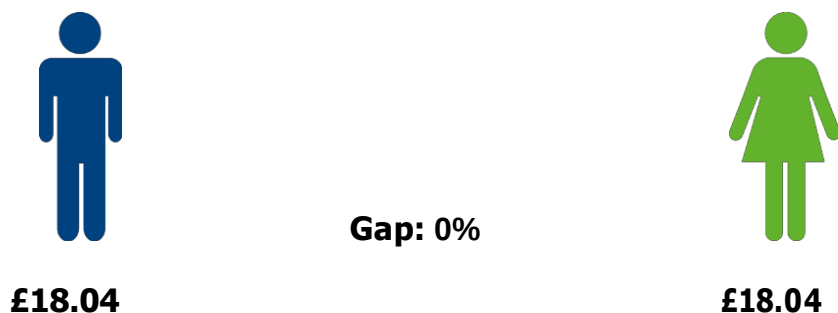


£19.39

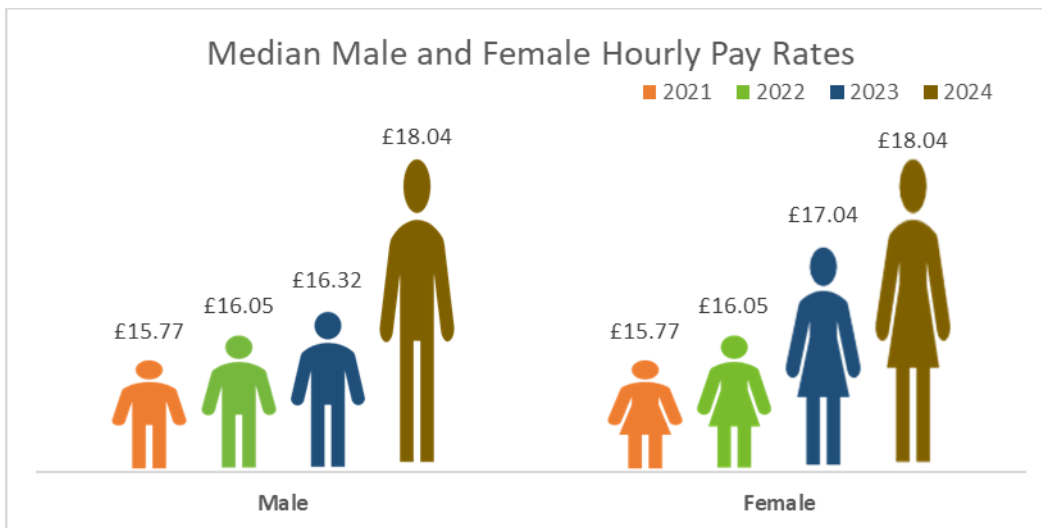
13. The mean difference for Oxfordshire County Council employees increased from 1.2% in March 2023 (22p per hour) to 2.95% (59p per hour) in March 2024. Despite this widening, it remains considerably less than the national pay gap.
14. As at 31 March 2024 the mean hourly rate for men working for Oxfordshire County Council was £19.98 per hour and for women it was £19.39 per hour. This means men earned an average of 59 pence per hour more than women, which equates to a mean difference of 2.95%.
15. The figures for 2021, 2022, 2023 and 2024 are illustrated in the table below, showing a less steep increase for females of £2.31 per hour over four years than the increase for males of £2.63 per hour.



Median: percentage difference and hourly rate of pay



16. As at 31 March 2024 the median hourly rate of pay for men working for Oxfordshire County Council was the same as for women, £18.04. This gives a median gender pay gap of 0%.
17. The national median hourly rate of pay excluding overtime for full-time employees rose from £17.40 - £17.52 in 2024. (Source: Annual Survey of Hours and Earnings, Office for National Statistics).
18. The figures for 2021, 2022, 2023, and 2024 are illustrated below, showing an equal increase for male and female employees of £2.27 per hour over four years.

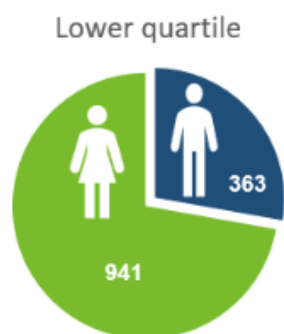


Proportion of men and women receiving bonuses

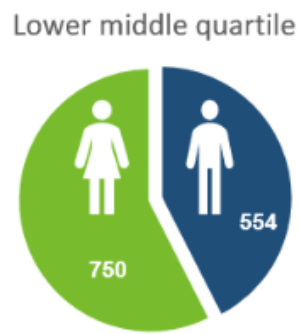
19.Oxfordshire County Council does not operate performance related pay or bonus schemes.

Pay quartiles and segregation

20. As of 31 March 2024, Oxfordshire County Council employed a total of 5,216 relevant employees, averaging 1,304 employees per pay quartile. The gender split per quartile as at 31 March 2024 is shown below and serves as a useful benchmark to determine progression through the pay scales.

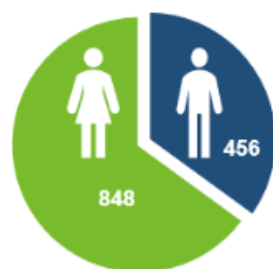


Men 27.80%
Women 72.20%



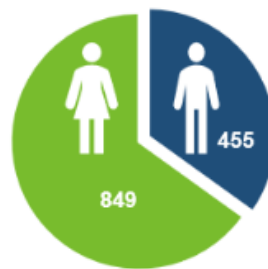
Men 42.50%
Women 57.50%

Upper middle quartile



Men 35.00%
Women 65.00%

Upper quartile



Men 34.90%
Women 65.10%

21. The hourly rates that represent each quartile are as follows:

- Upper - relates to the hourly rate of £22.49 and above
- Upper middle - relates to the hourly rate of £18.04 - £22.49
- Lower middle - relates to the hourly rate of £14.16 – 18.04
- Lower - relates to the hourly rate up to £14.16

22. Male and female segregation

The proportion of male to female employees in each quartile changed slightly from 2023, with slightly more females in the lower and lower middle quartiles, and slightly less in the upper and upper middle quartiles. This could be due in part to the large percentage of female leavers (70.23%) in the 23 / 24 financial year.

23. Female employees

The lower quartile saw a 0.4% increase of female employees since 2023, with 72.2% of the lower quartile being female – this is not reflective of the total workforce where 65% of the total workforce were female at the time of producing the data.

24. Male employees

There was a 1.2% decrease of male employees in the lower middle quartile since 2023 and an increase of 5.5% male employees in the top two quartiles.

25. Occupational segregation

In the lower quartile, the roles performed are mainly cleaning, administration, school crossing patrol, catering and customer services. For some of these functions there is currently no obvious career progression to secure higher earnings. However, it is important to emphasize that the council continues to promote development opportunities for employees to undertake apprenticeships and functional skills such as Math's and English.

At the time of producing the data 45.5% of the Extended Leadership Team (directors, deputy directors, and assistant directors) were women and 54.5% were men. Whilst a broadly even balance, it does not reflect the two thirds of the total workforce who were

women (at the time of producing the data).

Commitment to Equality

26. The council is committed to the principles of equality, diversity, fairness, and inclusion. Regardless of identity or background, everyone deserves to be able to develop their skills and talents to meet their full potential, work in a safe, supportive and inclusive environment, be fairly rewarded, recognised for the work they do, and have the opportunity to have their say on matters that affect them. The council is also committed to achieving a diverse workforce that fully reflects its community.
27. The council will continue to explore its inclusion initiatives, particularly where there are barriers for women to progress into higher paid roles, or roles where they are under-represented.
28. Flexible, agile working, and family friendly policies will assist Oxfordshire County Council to attract and retain employees in a competitive labour market and in a geographical area with low unemployment.

Summary

29. Oxfordshire County Council's gender pay gap is small. However, while publishing the data will not in itself remove the gap, continuing to do so is a step towards that aim. The council will continue to learn from best practice as part of its commitment to being a high performing, accountable, public sector organisation. The gender pay gap data will be analysed on at least an annual basis, and a comparison of figures will be completed year on year.

The council will ensure that job grades continue to be determined through objective analysis and job evaluation to maintain the integrity of the pay and grading system.

January 2025

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Ethnicity Pay Gap 2024

Introduction

1. Oxfordshire County Council is committed to increasing the diversity of its workforce and addressing any barriers to progression for the Race, Ethnicity and Cultural Heritage (REACH) workforce.

Calculating the ethnicity pay gap

2. Unlike the gender pay gap, the council is not legally required to publish its ethnicity pay gap. However, it has taken the important step to be transparent about its ethnicity pay gap and has calculated it using the same methodology set out in the Government regulations for calculating its gender equality pay gap, using the same snapshot date of 31st March 2024.
3. The details included in this report are:
 - Mean ethnicity pay gap in hourly pay;
 - Median ethnicity pay gap in hourly pay;
 - Proportion of White, Black, Asian and Ethnic Minority employees in each pay quartile.
4. The council does not pay bonus so the mean and median bonus pay gap have not been included.

Median and Mean

5. The data considers both the mean and the median measures.
6. The mean difference is the difference in average hourly pay, adding all pay rates together and dividing by the total number of people.
7. The median difference is the difference in hourly pay between the middle paid White employee and the middle-paid Black, Asian, and Ethnic minority employees (the person at the mid-point if you were to line all employees up). The median is the most representative measure of an 'average' employee as it negates high and low outliers in a data set that would normally skew the mean.

Relevant employees

8. A relevant employee is an employee that received full pay (not reduced to parental leave pay or sick pay) as at the snapshot of data on 31 March 2024.

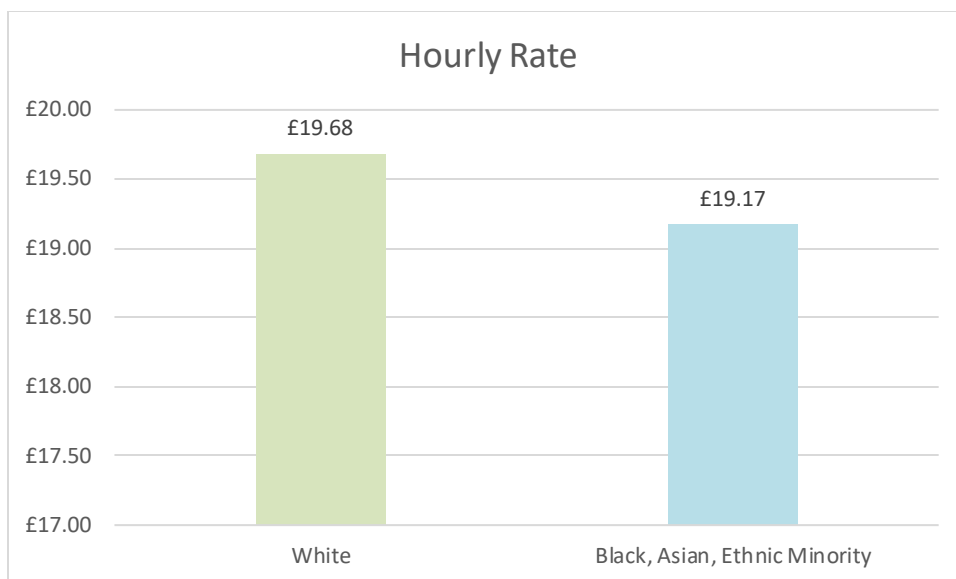
Workforce profile

9. At the time of reporting (31 March 2024), Oxfordshire County Council employed 5405 relevant employees; of which 90.55% had disclosed their ethnicity. Whilst this is a significant proportion of the council's workforce, it is recognised that this does limit the accuracy of reporting. 9.45% of relevant employees have either chosen not to disclose their ethnicity or the council does not hold data about them. This is an increase from the council's first reporting period of 2020 where 8.5% of relevant employees did not disclose their ethnicity – this group has not been included in this report.
10. Of those relevant employees who have disclosed their ethnicity, 83.79% are from White backgrounds, 3.99% are from Black backgrounds, 3.83% are from Asian backgrounds, and 2.55% are from any other Ethnic Minority backgrounds.
11. In total, the percentage of employees reporting as Black, Asian, or Ethnic Minority is 10.37%. This represents an increase from 10.1% in 2023. This compares to 23.2% of the Oxfordshire population per the 2021 census.
12. For the purposes of this report White includes; White British, White Irish, White Eastern European and White Other ethnicity groups. Black, Asian, and other ethnic minority groups include; Black Caribbean, Black African, Black Other, Indian, Pakistani, Bangladeshi, Chinese, Asian Other, Arab, Mixed Asian, Mixed Black, Mixed Other and Other Ethnicity.
13. The number of relevant employees reporting as Black, Asian, Mixed or ethnic minority has increased by 24.56% since 31 March 2020 (first reporting period), from 397 to 510.

Ethnicity pay gap as at 31 March 2024

Mean hourly pay

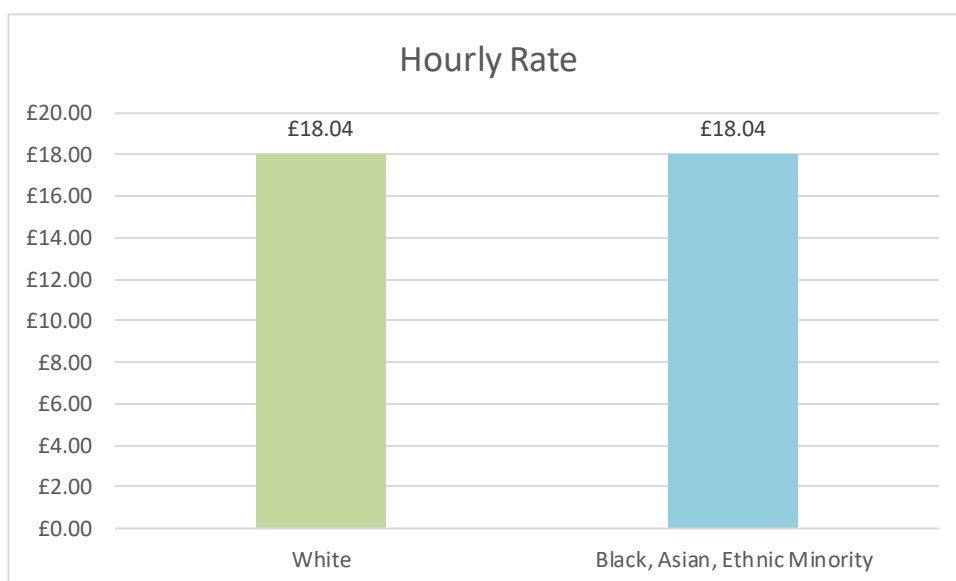
14. Percentage difference in mean hourly rate: 2.59% (51p per hour)



The mean pay gap between employees from White ethnic backgrounds and Black, Asian, and minority ethnic backgrounds has increased from 0.22% in March 2023 (4p per hour) to 2.59% in March 2024 (51p per hour).

Median hourly pay

15. Percentage difference in median hourly rate: 0% (0p per hour)



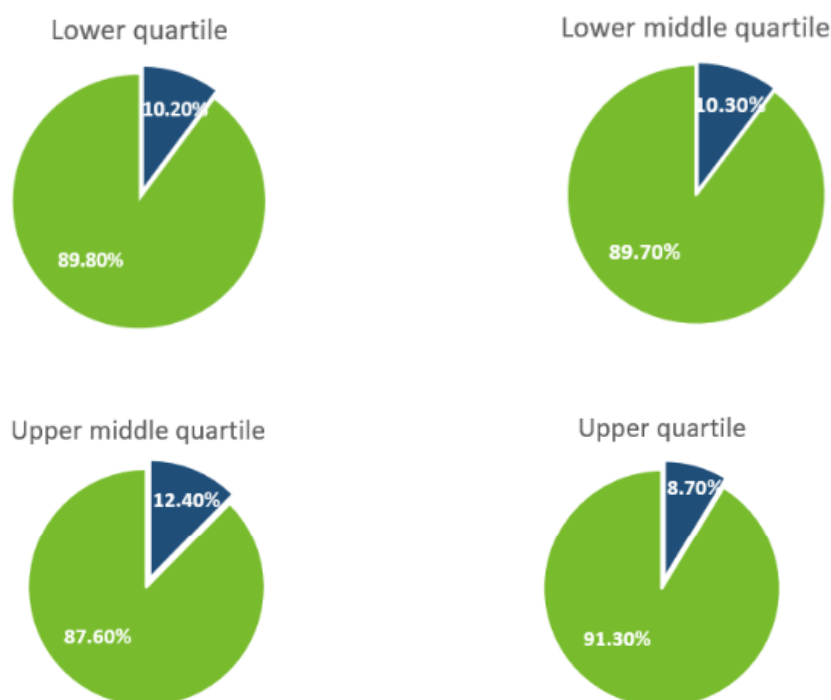
16. This percentage difference has decreased since the first reporting period in March 2020 where the difference was -5.5% (-82p per hour). There has also been a decrease since the previous reporting period where the difference was -2.74% (0.48p per hour).

Pay quartiles

17. The quartile information is calculated by listing all salaries from highest to lowest and then splitting that information into four equal quarters to determine

the percentage of White and Black, Asian, and ethnic minority employees in each quartile.

18. Proportion of White and Black, Asian, and ethnic minority employees by pay quartile:



19. The hourly rates that represent each quartile are as follows:

- Upper - relates to the hourly rates of £22.49 and above
- Upper middle - relates to the hourly rates of £18.04 - £22.49
- Lower middle - relates to the hourly rates of £14.16 – 18.04
- Lower - relates to the hourly rates up to £14.16

20. The highest proportion of Black, Asian, and ethnic minority employees remain in the upper middle quartile, although the percentage decreased from 13.4% in March 2023 to 12.4% in March 2024.

21. Further analysis shows that most Social Worker posts are in this pay quartile where the council employs a high proportion of Black, Asian, and ethnic minority employees. 24.03% of Social Workers are from Black, Asian, and ethnic minority groups.

22. The percentage of Black, Asian, and ethnic minority employees in the upper quartile decreased from 9.5% in March 2023 to 8.7% in March 2024. The percentage of Black, Asian, and ethnic minority employees in the lower quartile increased from 8.1% in March 2023 to 10.2% in March 2024.

23. The proportion of Black, Asian, and Ethnic Minority employees in the lower middle quartile steadily increased from 8.7% in March 2022 and 9.5% in

March 2023 to 10.7% in March 2024. There is a high proportion of Black, Asian, and ethnic minority employees in adults and children's social care roles at this level (9.9%) such as Family Support Workers, Coordinators, and Special Educational Needs Support roles.

24. There is also a high proportion of this group in customers and organisational development roles (10.8%) which includes Specialist Customer Service Advisers, Business Support Officers, and Information Analysts. There has also been an increase in reporting of ethnicity by employees since 2020 which may have affected this increase.

Commitment

25. The council is committed to the principles of equality, diversity, fairness and inclusion. Its approach to people management should not put any group at a disadvantage.
26. Regardless of identity or background, everyone deserves to be able to develop their skills and talents to meet their full potential, work in a safe, supportive and inclusive environment, be fairly rewarded, recognised for the work they do and have the opportunity to have their say on matters that affect them. The council is also committed to achieving a diverse workforce that fully reflects its community.
27. The council's work to improve its approach to equalities, inclusion and diversity is underway. Some of the initial actions taken so far include:
- delivered unconscious bias training to managers
 - developing and piloting a reverse mentoring proposal
 - reviewed our e-learning offer (EDI e-learning training also part of mandatory manager induction programme)
 - reviewing our staff network support including introduction of a new Staff Network Co-ordinator
 - The Race, Ethnicity and Cultural Heritage Network - REACH (formerly known as BAME) produced a toolkit for managers to encourage open conversations about race and racism with the aim to positively impact change in the workplace
28. The council is committed to working with all employees to ensure effective career conversations with managers are consistently taking place, as well as recognition of the work they do for staff networks outside of their day jobs through the managing for performance framework (12:3:2). Skills obtained through network activities should be recognised with opportunities to use these skills in other aspects of their role.
29. The council is also focusing on how to develop career pathways, in particular enabling progression from roles in the lower quartile to the lower middle quartile as well as how to increase representation of Black, Asian, and ethnic minority employees in senior management roles.

January 2025

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Divisions Affected – N/A

COUNCIL – 11 February 2025

THE USE OF URGENCY PROVISIONS

Report by Director of Law & Governance and Monitoring Officer

RECOMMENDATION

1. **Council is RECOMMENDED to note**

(a) the exemptions from Call-in of the following decisions:

- Cabinet on 17 December 2024 - Oxfordshire County Council response to Government Consultation on Remote Attendance and Proxy Voting at Council Meetings
- Shareholder Committee (Cabinet Committee) on 17 December 2024 - Changes to the Articles of Association and Board Director Appointments
- Cabinet on 9 January 2025 - Devolution and Local Government Reorganisation
- Cabinet Member for Children, Education and Young People's Services on 21 January 2025 - Formal Approval of Schools Funding Formula 2025/26

Executive Summary

2. The Constitution makes provision for urgent decisions to be made exempt from call-in on the agreement of the Chair of the Council. When this occurs, it must be reported to the next meeting of Council.
3. There were four occasions on which this provision was used since the last meeting of Council on 10 December 2024. The Chair of the Council, Councillor Rooke, agreed in each case that the matter should be treated as urgent and agreed to waive the call-in period.
4. In each case, it was proposed that the decision should not be subject to call-in due to the requirement to implement the decision by a deadline set by Central Government or legislation. The individual circumstances are detailed below.

Urgency Provisions

5. The Constitution states (Part 6.2, Section 20) that the provision for Call-In “shall not apply where the decision being taken by the Cabinet, Officer or other decision maker is urgent. A decision will be urgent if any delay likely to be caused by the call in process would seriously prejudice the Council’s or the public’s interests. The record of the decision, and notice by which it is made public shall state whether in the opinion of the decision maker, the decision is an urgent one, and therefore not subject to call in. The Chair of the Council must agree that in all the circumstances the decision should be treated as a matter of urgency. In the absence of the Chair, the Vice-Chair’s agreement shall be required. In the absence of both, the Proper Officer’s agreement shall be required. Decisions taken as a matter of urgency must be reported to the next meeting of the Council, together with the reasons for urgency.”
6. Cabinet at its meeting on 17 December 2024 agreed a response to the Government Consultation on Remote Attendance and Proxy Voting at Council Meetings. The deadline to submit the response to Central Government was 19 December 2024 – before the call-in period would expire.
7. With regard to the decision on 17 December 2024 taken by the Shareholder Committee, a Cabinet committee, on Changes to the Articles of Association and Board Director Appointments, this decision had to be filed with Company House within a set period of time to comply with legal requirements. This could not be done in time in the event of call-in and a subsequent scrutiny committee to consider the issues. The decisions had already been made in public and in principle at Cabinet with no Members exercising their right of call-in at that stage.
8. The Leader of the Council called an extra meeting of Cabinet on 9 January 2025 in order to agree a response to the Government on Devolution and Local Government Reorganisation. The deadline to submit the response to the Minister of State for Local Government and English Devolution was 10 January 2025. It would not have been possible to meet that deadline if the decision had been subject to call-in.
9. The Cabinet Member for Children, Education & Young People made a decision on the Schools Funding Formula 2025/26 at a meeting on 21 January 2025. The decision was set for this date so that the Schools Forum could be consulted on the matter at its meeting on 20 January 2025. The decision was required to be communicated to the Department for Education by 22 January 2025 which would not be possible unless the item was exempted from Call-in.

Financial Implications

10. There are none arising from this report which is noting decisions previously taken.

Comments checked by: Drew Hodgson, Strategic Finance Business Partners,
drew.hodgson@oxfordshire.gov.uk

Legal Implications

11. Regulation 19 of The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 requires that the executive leader submits a report to the authority at least annually on executive decisions taken in cases of special urgency (Regulation 11), including the particulars of each decision.

This report is fulfilling both the legal and Constitutional duty to inform Council.

Comments checked by: Paul Grant, Head of Legal and Deputy Monitoring Officer

ANITA BRADLEY
Director of Law & Governance and Monitoring Officer

Annex: None

Background papers: None

Contact Officer: Colm Ó Caomhánaigh, Democratic Services Manager,
colm.ocaomhanaigh@oxfordshire.gov.uk

January 2025

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COUNCIL – 11 FEBRUARY 2025

BUDGET AND BUSINESS PLANNING 2025/26 – 2027/28

Report by the Executive Director of Resources and Section 151 Officer

RECOMMENDATIONS

1. 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;

Executive Summary

2. 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.
3. The report is divided into four sections.

Section 1 – Leader of the Council's overview

4. Section 1 sets out the Leader of the Council's overview of the proposed budget.

Section 2 - Budget engagement and consultation findings

5. Section 2 sets out responses to the council's budget engagement and consultation and along with recommendations from Performance & Corporate Services Overview & Scrutiny Committee and the Cabinet's response.

Section 3 – Statutory Report by the Executive Director of Resources and Section 151 Officer

6. 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. This assessment is set out in Section 3 of the report. Council is required to have regard to this report in making their decisions on the budget.

Section 4 – Revenue Budget Strategy

7. This section sets out the detailed 2025/26 revenue budget and the 2025/26 – 2027/28 medium term financial strategy, the overarching financial strategy and the Earmarked Reserves and General Balance Policy Statement. It includes 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.
8. The report to Cabinet on 28 January 2025 set out that some information remained outstanding and that any increases to funding notified following the publication of the report will be added to General Balances. Council tax surpluses for 2025/26 have now been confirmed as £9.2m. This is £1.2m higher than the £8.0m assumed in the Medium Term Financial Strategy agreed in February 2024. The additional funding of £1.2m will be added to general balances pending final settlement outcomes and a decision about the use of the funding.

9. The Final Local Government Finance Settlement is expected in early February and information about business rates funding is also awaited. Where estimates have been made in relation to funding for 2025/26 due to final confirmation of sums not being available prior to publication of this report any variations from the estimates will be reported through the Business Management and Monitoring Reports for 2025/26.

Section 5 – Capital Budget Strategy

10. This section sets out the Capital and Investment Strategy and the ten-year Capital Programme to 2034/35, together with the strategies which underpin this including the Treasury Management strategy.
11. The overall Capital Programme is unchanged and remains at £1.5Bn but some scheme/programme profiles have been updated since the Budget and Business Planning Report to Cabinet in January 2025 to reflect revisions in anticipated activity over the period of the programme.

Risk Management

12. The statutory report of the Chief Financial Officer required under Section 25 of the Local Government Act 2002, which forms part of the suite of papers considered by Council in setting the budget each February, includes a section assessing the key financial risks.

Equality & Inclusion Implications

13. The Equality Act 2010 imposes a duty on local authorities that, when making decisions of a strategic nature, decision makers must exercise 'due regard to the need to eliminate unlawful discrimination... advance equality of opportunity... and foster good relations.'
14. In developing budget proposals, services have considered the potential impact of change with respect to equality, diversity and inclusion, in line with the council's refreshed framework agreed by Cabinet on 19 November 2024, "Including Everyone".
15. The refresh of the framework gives the opportunity to realign the council's Equality, Diversity and Inclusion (EDI) goals with the broader strategic priorities and reconsider how the framework can be used to drive meaningful change. The council has a track record of going beyond its legal equality duty by considering groups and communities beyond the protected characteristics of the Equality Act. For example, the council considers the impact of its decisions on rural communities, armed forces communities, areas of deprivation and carers. The new Including Everyone framework goes further, recognising the council's commitment to considering future generations in decision-making, as well as refugees and asylum seekers by becoming a Council of Sanctuary. The new framework also includes reference to the socioeconomic duty and consideration of residents experiencing socio-economic disadvantage.

16. An overarching summary impact assessment for equalities, taking into account the overall impact of the budget proposals, is included at Section 4.7. It should be noted that a number of proposals are very early in the business case development process.

Sustainability Implications

17. The Climate Action Framework sets the council's commitment to tackling the climate emergency which is underpinned by the Council's priority to put action to address the climate emergency at the heart of our work.
18. An overarching summary impact assessment for climate of the budget proposals is included at Section 4.8. A number of the proposals are very early in the business case development process and therefore will be subject to fuller Climate Impact Assessment as the proposals are developed.

Staff Implications

19. Staffing implications have been considered as part of the Budget and Business Planning process and the proposals are consistent with the council's People and Culture Strategy.

Financial Implications

20. 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. This report completes the process to achieve these objectives.

Comments checked by: Ian Dyson, Director of Financial & Commercial Services

Legal Implications

21. Part 3.2 of the Council's constitution (Budget and Policy Framework) sets out the obligations and responsibilities of both the Cabinet and the Full Council in approving, adopting and implementing the council's budget and policy framework.
22. The Council Tax scheme is locally determined by each billing authority under Section 13A and Schedule 1A of the Local Government Finance Act 1992. This report provides information which will lead to the council tax requirement being agreed for 2024/25, together with a budget for 2025/26, three-year medium term financial strategy and ten year capital programme.
23. The Council is required to set a balanced budget taking account of balances and any other available reserves before the commencement of the financial year to which it relates. The Local Government Finance Act 1992 requires a council to set a balanced budget. To do this the council must prepare a budget that covers not

only the expenditure but also the funding to meet the proposed budget. The Local Government Act 2000 states that it is the responsibility of the full council, on the recommendation of the Cabinet to approve the budget and related council tax requirement.

24. The Local Government Act 2003, section 25 requires the Council's Section 151 Officer to report to the council on the robustness of the estimates made and the adequacy of the proposed financial reserves assumed in the budget calculations.
25. The Council has a fiduciary duty to council tax payers, which means it must consider the prudent use of resources, including control of expenditure, financial prudence in the short and long term, the need to strike a fair balance between the interests of the Council Tax payers and ratepayers and the community's interest in adequate and efficient services and the need to act in good faith in relation to compliance with statutory duties and exercising statutory powers.
26. Section 106 of the Local Government Finance Act 1992 precludes a councillor from voting on a calculation which might affect the calculation of the council's budget if they have an outstanding council tax debt of over two months. If a councillor is present at any meeting at which relevant matters are discussed, they must disclose that section 106 applies and may not vote. Failure to comply is a criminal offence.

Comments checked by: Paul Grant, Head of Legal and Deputy Monitoring Officer

Lorna Baxter, Executive Director of Resources and Section 151 Officer

Background papers:

- 1) Budget and Business Planning Report to Cabinet 15 October 2024
- 2) Budget and Business Planning Report to Performance & Corporate Services Overview and Scrutiny Committee 6 December 2024
- 3) Budget and Business Planning Report to Performance & Corporate Services Overview and Scrutiny Committee 17 January 2025
- 4) Budget and Business Planning Report to Cabinet 28 January 2025

Contact Officers: Section 2.1 and 2.2: Kerry Middleton, Head of Communications, Marketing and Engagement

Section 3: Lorna Baxter – Executive Director of Resources and Section 151 Officer

Section 4: Kathy Wilcox, Head of Corporate Finance

Section 5: Natalie Crawford, Capital Programme Manager and Kathy Wilcox, Head of Corporate Finance

February 2025

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Budget & Business Planning 2025/26 - Sections & Contents

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2	2.1		Budget Engagement & Consultation Feedback Feedback from the representative residents' survey, budget simulator, focus groups and sounding boards for children and young people.
	2.2		Feedback from the public consultation on the substance of the 2025/26 budget.
	2.3		Recommendations from Performance & Corporate Services Overview & Scrutiny Committee and the Cabinet's response.
3	3.1		Chief Finance Officer's Statutory Report Chief Finance Officer's Statutory Report 2025/26
4	4.1		Revenue Budget Strategy Medium Term Financial Strategy (MTFS) 2025/26 to 2027/28
	4.2		Previously Agreed and New Budget Changes 2025/26 – 2027/28
	4.3		Council Tax and Precepts 2025/26
	4.4		Detailed Revenue Budget 2025/26
	4.5	Annex 2	Financial Strategy 2025/26
		Annex 3	CIPFA Financial Resilience Index
			Financial Management Code of Practice – Summary Compliance Assessment 2024/25
	4.6		Earmarked Reserves & General Balances Policy Statement 2025/26
		4.6.1	Forecast Earmarked Reserves to 2027/28
	4.7		Overarching Equalities Impact Assessment
	4.8		Overarching Climate Impact Assessment
5	5.1		Capital & Investment Strategy Capital and Investment Strategy 2024/25 to 2034/25
	5.2		Treasury Management Strategy 2025/26
	5.3		Capital Proposals
	5.4		Draft Capital Programme

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Budget 2025/26 Leader's Overview

Background: a new government

1. A new Labour government was elected in July 2024, and the new Chancellor immediately published an audit of public spending which set out in-year pressures of £22 billion. It was made clear that these pressures would affect public spending not only in the current financial year, but in future years as well. A one-year spending review was announced with the Autumn Statement on October 30th and a multi-year spending review is expected in the spring. While we welcome the prospect of a multi-year settlement, which will allow us to plan our service delivery more effectively, the government is reviewing the criteria for the allocation of funding, and we recognise that this may mean a reduction for Oxfordshire in subsequent years as the government focuses resources on areas of greatest deprivation. This budget puts us on a sound footing to manage possible reductions in funding in future years.
2. As part of the Autumn Budget, the Chancellor announced an increase in Employers' National Insurance contributions to 15%, and the national living wage to £12.21 and to £10 for 18-20 year olds. Inflation is expected to continue at above 2% for the next year, gradually reducing until 2028. While we welcome the increase in national living wage and the security this gives to our employees and those of our providers, these factors all add to the pressures on this council's budget. The government has subsequently offered funding covering approximately 80% of the direct cost of Employer NI to the council, though none of the costs borne by our contractors, partners and suppliers will be covered and at the time of writing allocations have not been notified.
3. The government published the English Devolution White Paper on December 16th 2024, in which they set out the most significant reforms to local government since the Local Government Act 1972. The White Paper deals with the creation of strategic authorities and also requires counties with two tiers of governance to progress at pace towards becoming unitary authorities. Our budget recognises that resources will

be needed to take both devolution and local government reorganisation forward during 2025/26 and beyond.

Government funding and council tax

4. In December, the Local Government Provisional Settlement set out that Core Spending Power for local government will rise by 6.0% for councils in England on the basis that all councils agree the maximum council tax increase. However, in order to benefit from that extra funding, we will be raising council tax to the maximum of 4.99%. This will consist of 2.99% in core council tax and 2% adult social care precept. Our core revenue budget will increase from £611.2m in 2024/25 to £646.3m in 2025/26, representing an overall increase of 5.7%.
5. The Provisional Settlement also confirmed the grant funding that this council will receive. The Social Care Grant has been increased and Oxfordshire will receive an additional £10.8 million for adult social care, and a new Children's Social Care Prevention Grant, allocated on a needs-based formula, gives £1.4 million to Oxfordshire, which will be used to increase early years support.

New pressures and investments

6. However, pressures across all our services will total £53.6 million for 2025/26. Changes in demographics, in particular the growing number of younger adults with disabilities that require our support, continue to put pressure on our adult services. The increase in Employers' National Insurance, which will cost this council £3.9 million, plus the effect of this on our providers, is an additional pressure. Demand for services for children with special educational needs and disabilities (SEND) continues to rise. The forecast deficit in the High Needs Block of £21.3 million agreed in February 2024 is expected to be exceeded by £7.1 million and stands at £28.4 million for 2024/25. That brings the forecast cumulative negative balance held in reserves to £84.2 million at the end of March 2025. We estimate that the deficit in 2025/26 will be at least £26.7million, bringing the cumulative deficit to over £100 million. As yet

the government has given no indication as to how they will tackle the rising deficits of this and every other council with responsibility for SEND.

7. In spite of these pressures, we are pleased to present a balanced budget that allows for investment in key areas of this council's activity, in line with our priorities. This has been achieved through savings that total £30.1m million in 2025/26. Organisational redesign, improved contract management and a fresh approach to commercial opportunities will deliver cross cutting savings that apply to all our services. We are increasing revenue spend on children's services by £17.2 million in 2025/26 to meet increased demand. Other key investments include £3.6 million to be spent on improving the council's responsiveness to flooding including £1.5 million for annual gully clearance, reversing the decision taken by the previous administration to reduce gully clearance to a four-year cycle.

Consultation and engagement

8. Our budget consultation and engagement process has been undertaken in three phases. The annual resident satisfaction survey was sent to 6,000 households in May 2024 and generated 978 responses. We were particularly interested in hearing the views of younger residents and therefore augmented the paper survey with 167 street interviews with people between the ages of 18 and 44.
9. This council is committed to putting future generational fairness at the heart of our decision making, and we have therefore included children and young people in the budget setting process through two focus groups and two sounding board events, designed to engage them in conversations about citizenship as well as provide feedback on our budget proposals
10. Last year we introduced a Budget Simulator into our consultation and engagement programme and we have used this used again in formulating our budget for 2025/26. This interactive tool allows residents to have their say on the areas where they would like council to focus on spending, where they think savings could be made, and whether we should raise council tax and by how much. The simulator

was available during June and July 2024, and 1,060 residents submitted their views, as did 30 young people. At the time, before the Provisional Settlement was announced, we expected our budget to have a £13.9 million funding gap.

11. A public consultation using an online feedback form on the Let's Talk Oxfordshire website in December 2024 was widely advertised using posters in libraries, newsletters and social media and resulted in 143 responses. The majority of respondents cited roads and transport, particularly flood mitigation, as the area in which they would most like to see more investment.

Capital expenditure priorities

12. The limitations of our revenue budget mean that any borrowing for capital investment must be very carefully considered to ensure it is affordable both now and in future. We have a large pipeline of projects, especially those that would contribute to achieving our net zero target and modal shift in transport, but there is very little flexibility in the revenue budget, out of which we would need to repay any additional borrowing.
13. Nevertheless, there are a number of projects which we need to fund now, and we have approached capital expenditure with a view to ensuring that those projects which contribute to health and safety, schools and business-critical services are given priority. A total of £10.6 million has been allocated to projects which include health and safety improvements in two of our landfill sites, investment in fire safety in our properties, energy saving measures for school sports facilities and a two-year investment in our IT and cyber security infrastructure.
14. Our consultation and engagement exercise has highlighted the importance to our residents of highways maintenance, and we have therefore included in this budget a total of £58.8 million to be used for highways improvements. In last year's budget we included £7 million for surface dressing. This year we are allocating £38.6 million to a two-year programme which will extend surface dressing, prevent potholes from occurring and improve drainage across our highways network. We are

also allocating £16.2m for repairing and maintaining bridges and £4.0 million for improvements in road safety.

15. Active travel, and improvements to our market towns to promote better air quality and safer walking and cycling, are central to this administration's priorities. We are allocating funding to projects that include better footpaths, more active travel in rural areas, and enhancements to the market squares in Wantage and Banbury. We are also including a feasibility study for the long-awaited Thame to Haddenham Active Travel Link. £11.1 million has been allocated to the completion of the Watlington Relief Road, funding for which had to be removed from the Growth Deal that was negotiated by the previous administration. This important project will take heavy traffic, including school buses and lorries, out of the historic Watlington town centre, freeing residents to walk and cycle safely, and improving air quality.
16. Energy saving projects, projects that generate revenue and projects that unlock additional funding from other sources are also included in the capital budget. These include £4.0 million to unlock £22.5 million of funding from S106 on a variety of schemes waiting to be delivered. We will also create in partnership with the Oxfordshire Nature Partnership and the Trust for Oxfordshire's Environment a funding pot designed to unlock significant private investment in nature recovery across the county. Our contribution to that fund will be £0.5 million. This follows the successful launch of our 100 Together initiative in 2024, a follow up to which will be held in June 2025. Rail is a key priority for us and we are including £1 million in our capital budget to kickstart initiatives at stations across the county to improve the rail customer experience and support sustainable travel plans.

Councillor Liz Leffman

Leader, Oxfordshire County Council
February 2025

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Part: 1

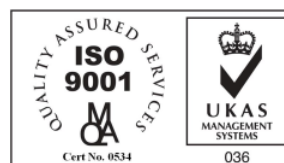
Oxfordshire residents' satisfaction survey 2024

Executive summary of survey results (including a budget focus)

August 2024

Prepared by: **Marketing Means (UK) Ltd**

For:



Executive Summary

Background and method

This report represents the findings of a residents' satisfaction survey which was conducted by Marketing Means on behalf of Oxfordshire County Council between 27 May and 17 July 2024. The survey was sent to a sample of households across the authority area to gauge satisfaction with the council's services and the area where they live, as well as asking about the council's priorities and budget decisions.

The survey was posted out to a random sample of 6,000 households in w/c 27 May 2024. One reminder mailing was issued to non-respondents in w/c 17 June 2024. All residents in the sample could take part in the survey online if they wished, using unique login details included in the covering letter with a link to the online questionnaire, hosted by Marketing Means. These mailings generated 978 responses, 211 of which were completed online.

To boost the number of responses from younger residents, the 2024 survey included a face-to-face in-street interviewing stage, conducted in various locations in Oxford, Abingdon, Banbury, Bicester, Didcot, Wantage and Witney. This provided a further 167 interviews with residents aged 18 to 44 and brought the total number of survey responses to 1,145 by the closing date of 17 July 2024.

At the data analysis stage, the final respondent profile was 'weighted' by local authority area, age and gender in order to reflect Oxfordshire's population aged 18+ from the 2021 Census profile. All charts and data in this report are based on 'weighted' data.

Overall views of Oxfordshire County Council

- Just under than half of those interviewed (47%) were satisfied with the way that the council runs things, with net satisfaction at +17%, both significant increases from the levels recorded in the 2023 survey.
- Nearly one in three respondents (32%) agreed that the council provides value for money, a significant increase from 25% as in 2023, though the proportion dissatisfied has decreased by only a small amount. These gave a significantly higher net satisfaction score of -4%, compared with -13% in 2023.
- A total of 43% were satisfied with the services provided by the council, a slight increase from the level of 39% in 2023, with a corresponding rise in net satisfaction from +9% to +15% in 2024.

Your local area

- Nearly three-quarters (72%) were satisfied with their local area as a place to live, similar to the 2023 result of 74%.
- Most respondents felt safe when outside in their local area, 90% feeling safe by day (similar to 2023) and 61% feeling safe after dark (significantly down from 2023's result of 71%).
- The issues most likely to be spontaneously named by respondents as the most important that residents in their local area faced were led by **road surfaces in poor repair/dangerous, too many potholes**, suggested by more than a quarter of respondents (26%). Several further themes related to roads and transport, such as poor pavements/pedestrian routes, public transport and traffic management, were mentioned by respondents, but each by less than 10%. The most likely other topics were **issues with new building/ development of new housing, lack**

of infrastructure/amenities (by 7%) and **the need for better health services/social care/mental health support** (by 7%).

- The factors most likely to be selected by respondents as important in making somewhere a good place to live were led by **health services** (60%, a significant increase from 2023's 51%) and **level of crime** (46%, up from 41% in 2023). Several other factors, though selected by a smaller proportion of the sample, had significantly increased in importance since 2023, including **clean streets, job prospects, level of pollution, cultural facilities, and facilities for young children**. None had significantly decreased in importance since 2023.
- The factors most likely to be selected by respondents as most in need of improvement in the local area were led by **road and pavement repairs** (by 56%, significantly lower than 2023's 61%), and **health services** (46%, not significantly different to the 2023 result). **Traffic congestion** was selected by only slightly fewer (36%), with no change since 2023 and the same applied to **affordable decent housing**. Only one other aspect was significantly less likely to be selected in 2024 than in 2023, **wage levels and the local cost of living** (18%, down from 23% in 2023).

Communications

- The proportion that felt fairly or very well informed on **benefits and services provided** by the council was 43%, similar to the 2023 result. Only slightly fewer (42%) felt well-informed about **what the council spends its money on**, again similar to 2023's result.
- A smaller proportion (30%) felt that the council **acts on the concerns of local residents** a great deal/ a fair amount. This was not significantly different to the 2023 results, and nor was the net satisfaction score of -27%.
- Just over a quarter (27%) were very or fairly satisfied with the **number of opportunities the council offers to local residents to have their say**, but 35% were dissatisfied, giving a net satisfaction score of -10%. These were not significantly different to the 2023 results.

Council services

- Across 20 different council services, the degree of residents' satisfaction varied widely, as did the proportion of respondents able to rate each service at all given the lack of experience of using or receiving each service. Taking out the "Don't know" responses to give the clearest view of the results for each service, ratings varied from 68% satisfied and net satisfaction of +62% for **libraries**, to only 14% satisfied and -62% net satisfaction for **maintenance of roads** (the latter was also the lowest-rated service in 2022 and 2023). The table below summarises the key figures for each service:

2024 Satisfaction Ratings of Services (base totals shown after each service)	% dissatisfied	% satisfied	Net % Score
Libraries (796)	6%	68%	+61.5%
Museums and history service (679)	4%	65%	+60.7%
Household waste and recycling centres (tips) (1,063)	15%	71%	+56.1%
Fire and rescue service - emergency response (719)	9%	63%	+54.6%
Fire and rescue service - public safety and road safety advice and support (698)	11%	56%	+44.4%
Primary education (5 -11 years) (450)	11%	53%	+42.1%
Registration of births and deaths, and ceremonies including marriages and citizenship (520)	8%	48%	+39.9%
Early years education (birth to 4 years) (403)	14%	46%	+32.8%
Secondary education (over 11 years) (444)	15%	46%	+30.9%
Countryside services (e.g., rights of way) (904)	22%	50%	+28.3%
Children's social care (protecting and supporting vulnerable children and families) (432)	20%	38%	+17.7%
Trading standards (541)	16%	32%	+16.7%
Support/care for older people (aged over 65) (587)	26%	34%	+7.7%
Public health (helping people to stay healthy and protecting them from health risk) (769)	27%	34%	+7.1%
Support/care for vulnerable groups such as people with disabilities, and/or mental health problems, general frailty (558)	30%	31%	+1.5%
Parking (enforcement, controlled parking zones, on-street parking) (972)	40%	27%	-12.3%
Road and transport schemes (e.g., new or improved junctions, bus lanes, cycle lanes etc.) (1,000)	50%	27%	-22.3%
Managing the road network (e.g., traffic lights, speed limits, traffic and transport) (1,062)	56%	28%	-28.7%
Maintenance of pavements (1,088)	64%	20%	-43.7%
Maintenance of roads (1,099)	76%	14%	-61.8%

- 12 of the services showed significantly increased net satisfaction compared with 2023. The largest increases were for **children's social care** (16% increase), **early years education** (13% increase), **support/care for older people** and **support/care for vulnerable groups** (12% increase for both). Only **libraries** showed a significant decline in net satisfaction.
- The services felt to be most important for local people in the area were **maintenance of roads** (68%, similar to 2023), **maintenance of pavements** (33%, up from 22% in 2023) and **fire & rescue service – emergency response** (32%, down from 40% in 2023).
- When reviewing the same results but including only those with lived experience of each service, five of the services were by far the most likely to be selected, each by more than 40% of those

with experience of them; **primary education, secondary education, support/care for older people, support/care for vulnerable people**, and **early years education**.

Special statistical analysis

- We have conducted two extra stages of Key Driver Analysis on the survey results to help identify opinions of which specific council services and activities seem to have the greatest impact in driving overall satisfaction, perceptions of value for money and how well residents are kept informed.
- The Correlation Analysis undertaken showed that overall perception of quality of services and value for money are the two key items most correlated with satisfaction with how the council runs things, though this is also moderately correlated with the extent to which the council keeps residents informed on benefits and services.
- Perceptions of value for money in turn are most strongly correlated by overall satisfaction with services, with how the council runs things, and the extent to which the council keeps residents informed on benefits and services.
- The Factor Analysis attempted to identify which specific services, or groups of services, have most impact in driving perceptions of those same four key measures: overall satisfaction with how the council runs things, value for money and the statements about keeping residents informed. The results highlighted, in particular, a group of services related to roads/transport, parking and pedestrian routes, alongside overall service satisfaction, acting on residents' concerns, and giving opportunities for residents to have their say, as a key driver of the four target questions, most notably overall satisfaction and value for money.
 - As in previous surveys and taken together with the results from elsewhere in this report, these findings demonstrate the key role that improvements to services related to roads, travel and transport may play – together with overall service satisfaction, acting on residents' concerns and giving them an opportunity to have their say – in improving overall perceptions of the council.

Council priorities

- After reading summary notes on the council's existing nine priority themes, and being asked to select two as most important for the council to concentrate on, no single theme was selected by a majority of respondents, but the most likely were **prioritising the health and wellbeing of residents** (48%), well ahead of **creating opportunities for children and young people reach their full potential** (29%), **investing in an inclusive, integrated and sustainable network** (28%), and **supporting carers and the care system** (24%).
 - There were no statistically significant increases in the proportions choosing the priorities compared with the 2023 results.
 - The only priorities selected by significantly fewer in 2024 than 2023 were **put action to address the climate emergency at the heart of our work** (down to 18% from 22% last year), and **tackle inequalities in Oxfordshire** (down to 7% from 10% last year).
- When asked which two of the same nine themes would be least important for the council to concentrate on, the most likely choice was for the council to **play its part in a vibrant and participatory local democracy** (42%, similar to the 2023 results), followed by **tackling inequalities** (33%, the same as in 2023), and **put action to address the climate emergency at the heart of our work** (29%, also similar to the 2023 result).

Budget setting

- Respondents were given a brief explanation of the financial challenges that the council faces and asked how much they agreed or disagreed with each of a list of 10 possible approaches that the council could take to make savings / generate income. The table below summarises the proportions agreeing or disagreeing with each and shows that five drew strong net support of nearly +50% or higher. These were the same four most likely to draw agreement in 2023 plus the new approach added - **Reduce costs by collaborating more with partners in voluntary & community sector**. Highest agreement was for **generate additional income by maximising the use of buildings and land the council owns**, which more than eight out of 10 respondents (85%) agreed with as a course of action for the council.
- By far the least popular ideas were generating additional income by increasing council tax and reducing spending on frontline services, with net agreement of -41% and -34% respectively.

APPROACH (base totals shown after each)	% disagree	% agree	Net % agreement
Reduce costs by operating from fewer buildings and using those we keep to their full capacity (1,095)	3%	85%	+82%
Reduce costs by using digital technology where it improves how we work and helps us be more efficient (1,086)	7%	79%	+72% ↑
Reduce staffing costs by redesigning services, using fewer agency staff and/or holding vacancies (1,093)	12%	69%	+57% ↑
Reduce the costs of the contracts we use to provide services (1,084)	7%	68%	+61% ↑
Reduce costs by collaborating more with partners in voluntary & community sector so we're not main funder & provider for every service (1,084)	12%	63%	+51%
Reduce spending on services the council is not legally required to provide (1,075)	19%	46%	+28% ↑
Use the council's financial reserves (money set aside for unexpected events), to provide one-off funding (1,085)	23%	44%	+21%
Generate additional income from sales, fees, and charges (1,048)	23%	44%	+21% ↑
Generate additional income by increasing council tax (1,088)	58%	24%	-34% ↑
Reduce spending on frontline services (1,081)	60%	19%	-41% ↑

- Respondents were also asked whether they agreed or disagreed that the council should consider increases of 2.99, 3.99 or 4.99 per cent to help fund adult social care and other key services. These three levels drew general disagreement and net agreement scores of +4%, -33% and -45% respectively. 42% of respondents agreed with the notion of a 2.99 per cent increase, but only 19% supported an increase as high as 4.99 per cent.
- Although nearly half (48%) felt their situation was 'about the same' as a year ago, the proportion who felt better off (5%) was far smaller than the proportion who now felt worse off (46%). Although most people (56%) had never or rarely struggled in this regard in the last year, a quarter (25%) had done so sometimes, 15% most of the time, and 4% all of the time.

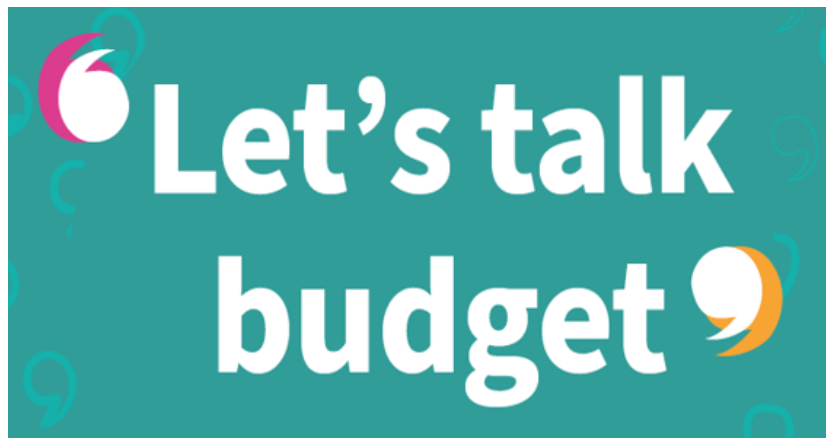
Climate change

- Just under a third of all respondents (30%) claimed to be very concerned about climate change and 76% overall were concerned. The proportion very concerned had fallen significantly from 37% in 2023.
- 80% felt that it is important for Oxfordshire as a place to adapt to the impacts of climate change.
- Although 75% agreed that it was important for the council to tackle climate change, this has declined from 78% in 2023 and 83% on 2022. The proportion considering it very important that the council acts has reduced significantly year-on-year from just over half (51%) in 2022 to 37% in 2023 to 31% in 2024.
- A clear majority of respondents would support each of a list of nine actions that the council could take to tackle climate change, especially **encouraging people to be more eco-friendly** (supported by 90%), **increasing biodiversity in the area** (93%), and **increasing the use of renewable energy and improving insulation in buildings in the area** (88%). All were supported by very similar proportions as had done so in 2023, small decrease in the proportion feeling that the council should **encourage people to be more eco-friendly**.
- Just under a third of respondents (32%) claimed that they had already made 'a lot' of changes to their lifestyle to help tackle climate change. This was not significantly different to the 2023 result (35%).
- In 2023, only 8% claimed that they had already visited climateactionoxfordshire.org.uk, but this increased to 16% in 2024.

Volunteering and digital skills

- 42% of respondents had provided unpaid help to a local community group, club or organisation in the previous 12 months, including 11% that did so at least once a week (the latter a slight decline from 15% in 2023).
- More than nine out of 10 respondents (93%) use the internet at work, home or elsewhere.

Part: 2



Budget simulator engagement 2025/26

Key findings

Report by: Consultation and engagement team
Date: September 2024

1. Introduction and methodology

- 1.1 Between Wednesday 19 June 2024 and Sunday 21 July 2024 we ran an interactive tool, encouraging residents and stakeholders to take on the role of councillors and create a balanced budget for 2025/26.
- 1.2 The budget simulator was specifically designed to give residents and stakeholders the opportunity to:
 - learn more about the services we provide and the financial challenges we face
 - have their say on where we should focus savings and spending, by adjusting core service budgets and council tax income, weighing up choices and making trade-offs
- 1.3 Using the simulator, residents and stakeholders were prompted to think about:
 - What services matter to you most?
 - Which services do you think we should protect?
 - Which services do you think we could reduce?
 - Would you raise council tax?
- 1.4 The budget simulator was advertised to a wide range of audiences using a range of channels. This included organic and paid for social media advertising, eNewsletters, internal communications for council staff and councillors and targeted stakeholder communications. It was also cross promoted to people who engaged with our young people's sounding boards.
- 1.5 Figures show that 1,060 visitors to the budget simulator site went on to submit a budget, this does not include those people who chose to look at the simulator but did not progress to submitting a budget. The simple, gamification approach certainly engaged a wide range of residents and for some it helped them to understand more about the council *"I really liked this simulator - it is not an easy task you have to balance the budget!"* and *"It's really hard to balance this, I'm glad I don't have to do it for real. It has taught me a lot about what the council does though"*

Respondent profile

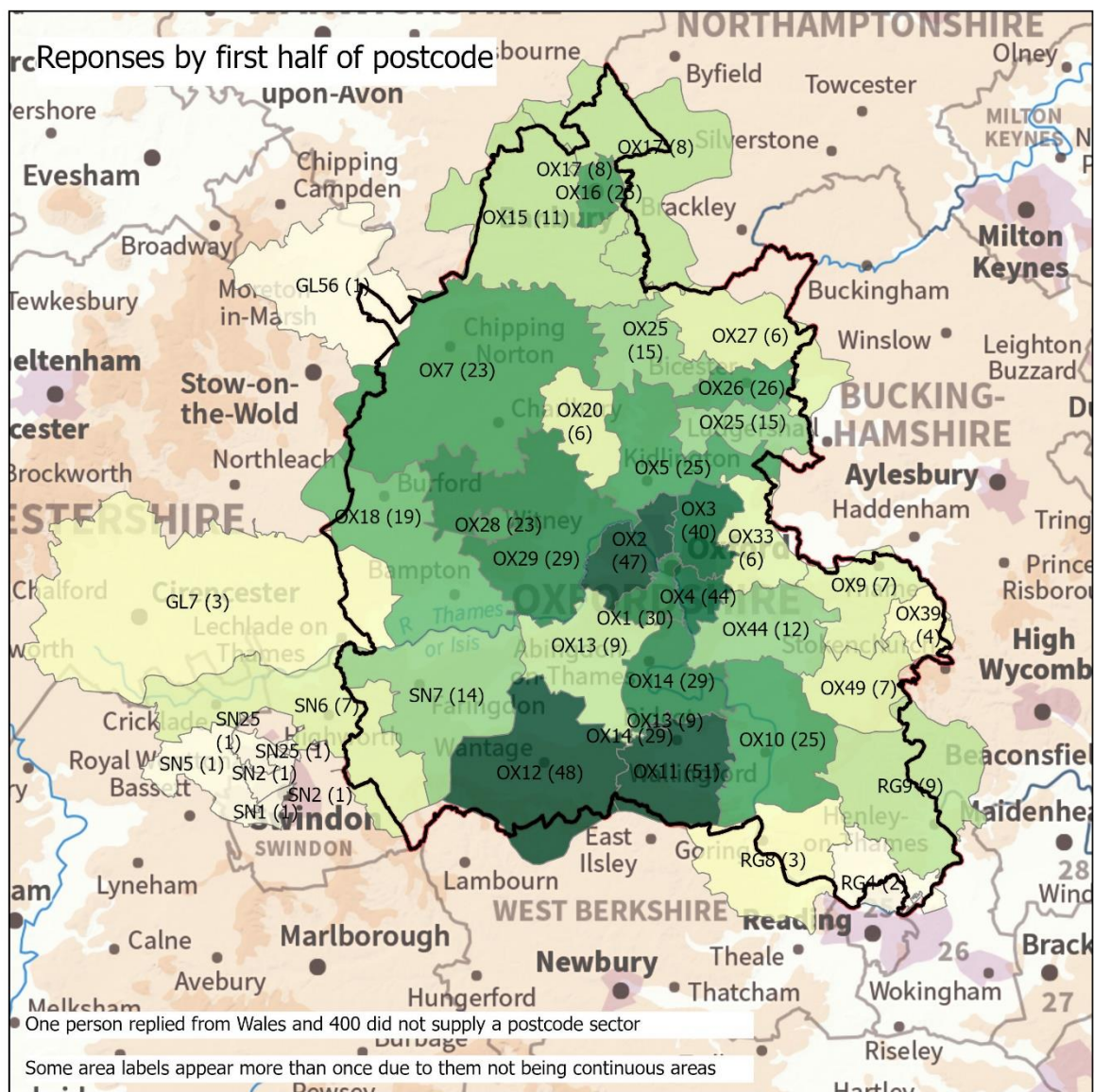
- 1.6 In all 1,060 people submitted a budget using the simulator. Whilst a sizeable proportion of people chose not to provide their demographic details, for those we do have information for, overall:
 - More men (56%) responded than women (36%), Oxfordshire's population is more evenly balanced.
 - There was a good spread of ages, except for young people and young adults aged (aged 16-24 years).
 - Budget simulator respondents were more likely to identify their ethnic group as 'white' (82%), a slight underrepresentation compared to Oxfordshire's population.

Section 2.1

- One in five respondents (20%) stated that they had long-term illness or disability, which impacted them either a little or a lot, again a slight overrepresentation (14%) compared to Oxfordshire's population.
- 37 people (4%) said they worked for Oxfordshire County Council.
- People from across Oxfordshire responded to the simulator, with significant spikes in response in OX2 (47) in Oxford city, and OX11 (51) and OX12 (48) in South Oxfordshire.

1.7 The map below shows the distribution of responses geographically and the following table, the respondent profile, against Oxfordshire's population.

Map 1: Geographical distribution of responses



Section 2.1

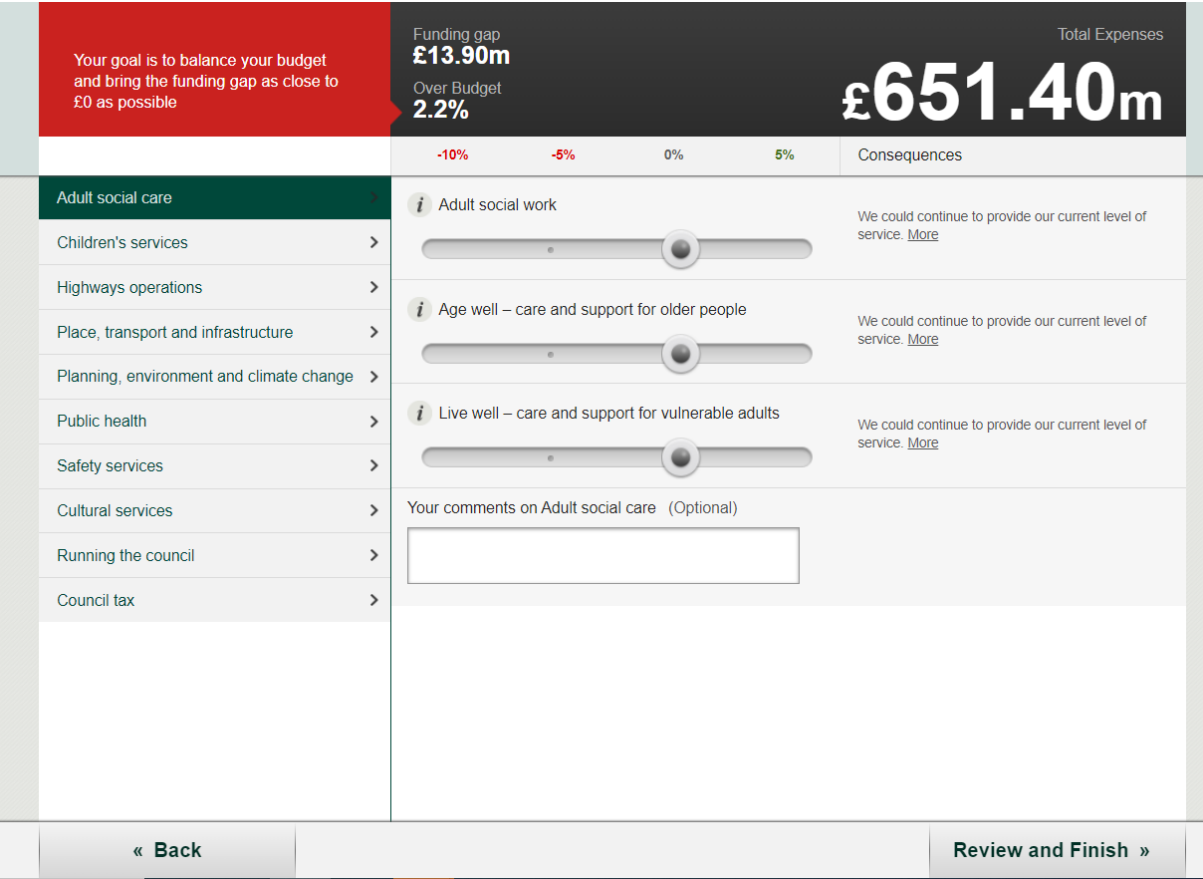
Table 1: Respondent profile

	Number of budget simulator respondents	% of response budget simulator respondents	Actual % in Oxfordshire's population
Age band			
16 - 24	65	8%	12%
25 - 34	116	14%	14%
35 - 44	161	19%	13%
45 - 54	141	16%	13%
55 - 64	169	20%	12%
65 - 74	111	13%	9%
75 - 84	58	7%	6%
85 or over	5	1%	3%
Prefer not to say	34		
Not answered	200		
Sex			
Female	305	36%	51%
Male	472	56%	49%
I use another term	6		
Prefer not to say	63		
Not answered	214		
Ethnic group			
Asian or Asian British	15	2%	5%
Black or Black British	7	1%	2%
Chinese	5	1%	1%
Mixed or multiple ethnic groups	23	3%	3%
White	680	82%	87%
Other ethnic group or background	11	1%	2%
Prefer not to say	86		
Not answered	233		
Long term illness or disability			
Yes - a lot	117	14%	5%
Yes - a little	53	6%	9%
No	608	73%	85%
Prefer not to say	56		
Not answered	226		

Main findings

- 1.8 The budget simulator organised core council services under 10 service groups and gave people 20 service items (sliders), on which to make choices and a further slider to consider an increase in council tax for 2025/2026.
- 1.9 Each of the service items sliders provided information and aimed to give people a broad understanding of what each service area does and the 'consequences' of reducing, maintaining or increasing spending. The sliders were not, however, designed to set out actual savings proposals or pressures.
- 1.10 The financial figures used in the simulator were based on the forecast budget for 2025/2026 at the time of its launch, taking account of pressures and proposed savings and were indicative figures only.
- 1.11 For each of the 20 service items (sliders) in the simulator four standard choices were given:
 - increase the allocated service item budget by 5%
 - maintain the allocated service item budget (0%)
 - decrease the allocated service item budget by 5%
 - decrease the allocated service item budget by 10%
- 1.12 It should be noted however, that moving the sliders had different consequences for each service item. For example, for most service areas, moving the slider positively would mean an increase in budget to improve or actively develop a service. However, for highways maintenance and home to school transport this would only maintain services at their current level. Specifically for home to school transport, the simulator stated that even with an increase in funding there would be remaining pressures.
- 1.13 The image below shows the budget simulator as it was presented on a laptop/desktop computer. The top right of the page shows the council's total budget, the top left shows the funding gap to be closed and below this the current status of your choices, ie if you are over or under budget to the nearest million or if you have exactly balanced the budget.

Image of budget simulator



Section 2.1

1.14 The following tables summarise how people made choices when submitting their own budget and the consequences of this in terms of overall percentage budget changes.

Table 1: slider choices

		Slider options			
Service group	Service item	-10%	-5%	0%	5%
Adult social care	Adult social work	74	287	560	139
	Age well - care and support for older people	54	208	627	171
	Live well - care and support for vulnerable adults	62	247	653	98
Children's services	Children's social care	46	112	721	181
	Family help	60	213	601	186
	Education and schools	32	71	600	357
	Special educational needs and disabilities (SEND)	39	102	605	314
	Home to school transport	108	215	621	116
Highways operations	Highways maintenance	31	101	496	432
	Street lighting	161	388	421	90
Place, transport and infrastructure	Place, transport and infrastructure	113	278	447	222
Planning, environment and climate change	Strategic planning	166	330	452	112
	Environment and climate action	249	230	354	227
	Waste disposal	29	165	701	165
Public health	Public health	74	186	557	243
Safety services	Fire and rescue	24	76	821	139
	Trading standards	102	308	552	98
Cultural services	Libraries	114	253	537	156
	Museums and history services	161	331	461	107
Running the council	Running the council	272	440	311	37

Table 2: slider movements

Service group	Service	% of people who move the slider to decrease budget (-5% or -10%)	% of people who made no change (selected 0%)	% of people who moved the slider to increase budget (+5%)
Adult social care	Adult social work	34%	53%	13%
	Age well - care and support for older people	25%	59%	16%
	Live well - care and support for vulnerable adults	29%	62%	9%
Children's services	Children's social care	15%	68%	17%
	Family help	26%	57%	18%
	Education and schools	10%	57%	34%
	Special educational needs and disabilities (SEND)	13%	57%	30%
	Home to school transport	30%	59%	11%
Highways operations	Highways maintenance	12%	47%	41%
	Street lighting	52%	40%	8%
Place, transport and infrastructure	Place, transport and infrastructure	37%	42%	21%
Planning, environment and climate change	Strategic planning	47%	43%	11%
	Environment and climate action	45%	33%	21%
	Waste disposal	18%	66%	16%
Public health	Public health	25%	53%	23%
Safety services	Fire and rescue	9%	77%	13%
	Trading standards	39%	52%	9%
Cultural services	Libraries	35%	51%	15%
	Museums and history services	46%	43%	10%
Running the council	Running the council	67%	29%	3%

1.15 When considering and weighing-up choices, the service area items which respondents most frequently selected for an increase in budget were:

- Highways maintenance (41%) * (to maintain service not to improve it)
- Education and schools (34%)
- SEND (30%)
- Public health (23%)
- Place, transport and infrastructure (21%)
- Environment and climate action (21%)

These were all selected by 20 per cent or more of respondents.

1.16 Conversely, the service items which respondents most frequently selected for a decrease in budget (selected by at least 40 per cent of respondents) were:

- Running the council (67%)
- Street lighting (52%)
- Strategic planning (47%)
- Museums and history services (46%)
- Environment and climate action (45%)

1.17 The budget simulator responses indicate that there are divergent views across Oxfordshire's communities on environment and climate action, with this service item appearing in both the list of those most frequently selected for an increase in funding and the list for those most frequently selected for a decrease funding.

1.18 Some service items presented in the budget simulator, did not see any significant movement positively or negatively, with people choosing to maintain the current level of budget. Those service items most likely to be selected to remain at 0 were:

- Fire and rescue (77%)
- Children's social care (68%)
- Waste disposal (66%)
- Live well – care and support for vulnerable adults (62%)

For all these service areas, this equated to maintaining the service at their current level.

1.19 Focussing now on the impact of slider choices, table 3 shows the impact of people's choices on service item budgets, by presenting the average budget percentage change. This ranges from 1.27% to -4.47%.

Table 3: average budget percentage change

Service group	Service item	Average budget change as%
Highways operations	Highways maintenance	1.27%
Education and learning	Education and schools	1.05%
Education and learning	Special educational needs and disabilities (SEND)	0.63%
Safety services	Fire and rescue	0.07%
Children's services	Children's social care	-0.11%
Planning, environment and climate change	Waste disposal	-0.27%
Public health	Public health	-0.43%
Adult social care	Age well – care and support for older people	-0.68%
Children's services	Family help	-0.69%
Adult social care	Live well – care and support for vulnerable adults	-1.29%
Place, transport and infrastructure	Place, transport and infrastructure	-1.33%
Adult social care	Adult social work	-1.40%
Education and learning	Home to school transport	-1.49%
Cultural services	Libraries	-1.53%
Safety services	Trading standards	-1.95%
Planning, environment and climate change	Environment and climate action	-2.36%
Cultural services	Museums and history services	-2.58%
Planning, environment and climate change	Strategic planning	-2.59%
Highways operations	Street lighting	-2.92%
Running the council	Running the council	-4.47%

1.20 Four service items, (highlighted in red) have a positive average budget percentage change:

- Highways maintenance (1.27%)
- Education and schools (1.05%)
- Special education needs and disabilities (SEND) (0.63%)
- Fire and rescue (0.07%)

1.21 These were followed by a further five services items (highlighted in orange), with an average percentage change in budget between zero and minus one per cent:

- Children's social care (-0.11%)
- Waste disposal (-0.27%)
- Public health (-0.43%)
- Age well, care and support for older people (-0.68%)
- Family help (-0.69%)

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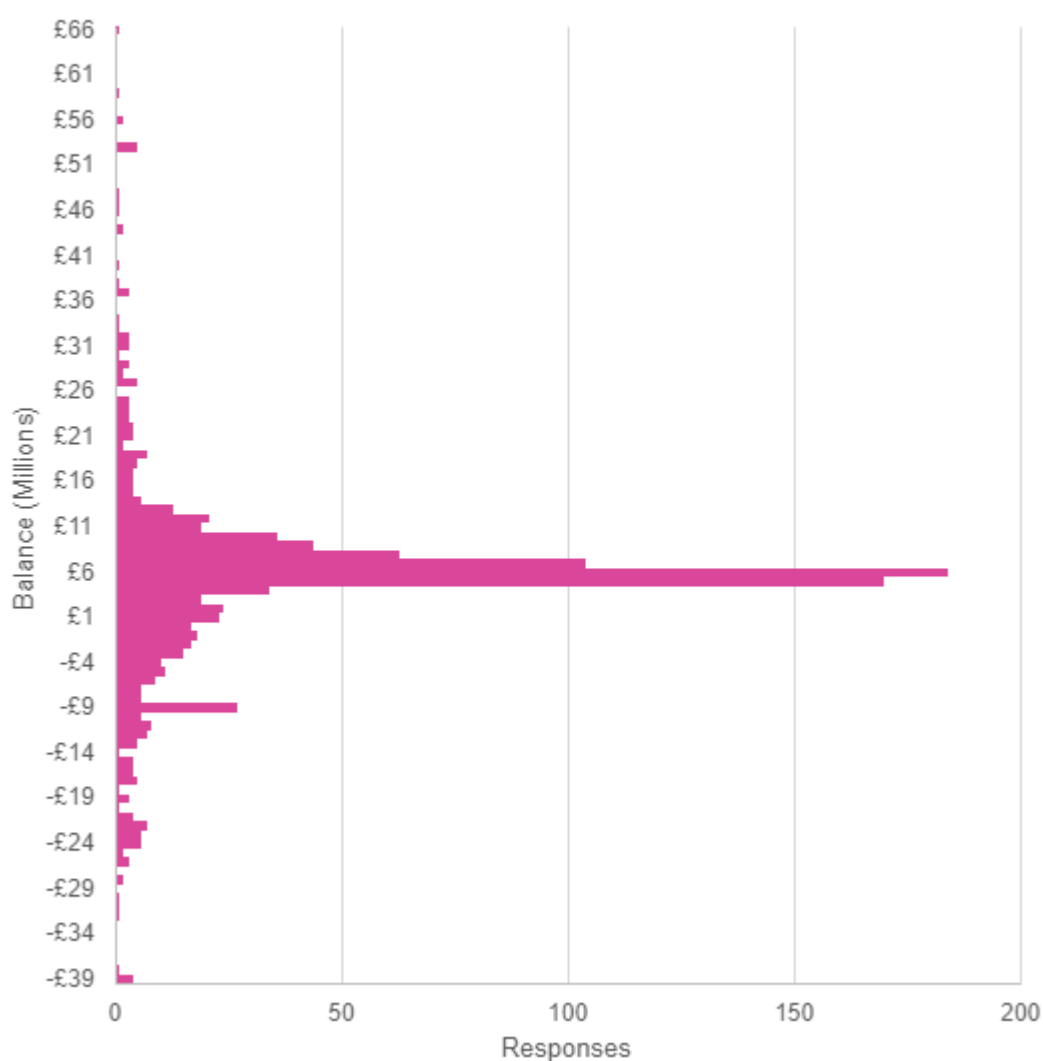
- 1.22 The five service items (highlighted in green) with, on average, the greatest negative percentage changes of between -2.36% to -4.47% were:
- Back-office support services (Running the council) (-4.47%)
 - Street lighting (-2.92%)
 - Strategic planning (-2.59%)
 - Museums and history services (-2.58%)
 - Environment and climate action (-2.36%)
- 1.23 These were followed by a further six services items (highlighted in yellow), which had an average negative percentage changes of between -1.29% and -1.95%:
- Trading standards (-1.95%)
 - Libraries (-1.53%)
 - Home to school transport (-1.49%)
 - Adult social work (-1.40%)
 - Place, transport and infrastructure (-1.33%)
 - Live well – care and support for vulnerable adults (-1.29%)

Closing the funding gap

- 1.24 Our starting budget was £651.4 million with a funding gap of £13.9 million. The simulator was not designed to especially close the funding gap exactly, rather to explore how people make choices when faced with difficult decisions (as the councillors to need to). However, that said:
- 17 people (1.6%) managed to close the £13.9million funding gap exactly
 - a further 841 people (79.3%) made budget reductions over and above the £13.9 million funding gap. This included people choosing to increase council tax to create additional expenditure budget.

The chart below shows the distribution in 'balance' of the budgets submitted, where £0 is an exact balance.

Budget Balance by Responses



1.25 Before submitting their final budget, respondents were asked if they had any further comments to share with the council. 77 people gave written feedback, which included 105 different comments. Comments, were wide and diverging, however two equally significant areas of comment were:

- Review services for efficiencies / identify waste spending (11 mentions)
- A belief that the county council is responsible for decisions which actually lie with national government (11 mentions)

1.26 Other notable themes were:

- Various mixed comments about the budget simulator (10 mentions)
- A belief that the county council is responsible for services/decisions that lie with others (9 mentions)
- Acceptance of a rise in council tax given the need for additional funding (8 mentions)
- A need for increased funding from national government (6 mentions)
- Negative comments about traffic measures (6 mentions)

- General negative comments about the quality of services (6 mentions)
- Reduce services (6 mentions)

2. Detailed findings

- 2.1 The next section of the report sets out how budget simulator respondents chose to adjust each of the service item budgets, within service groups. The section is ordered, as per the simulator.
- Adult social care
 - Children's services
 - Highways operations
 - Place, transport and infrastructure
 - Planning, environment and climate change
 - Public health
 - Safety services
 - Cultural services
 - Running the council
- 2.2 The budget simulator descriptions and consequences for the slider choices were written with input from service areas and approved by service directors. It also includes an analysis of all the accompanying qualitative comments by service group, which bring to life how people made their decisions for the service item budgets when asked to weigh-up choices and make trade-offs. A coding framework was created to analyse this rich written feedback and all comments across the entire simulator were read and coded against this.

Adult social care

Budget simulator descriptions

- 2.3 Adult social work
We help people who are vulnerable or at risk of harm to live safely and independently. We work with people and organisations to protect their rights and prevent abuse and neglect. We also assess their needs and provide or arrange services to support them. This is our legal duty under the Health and Social Care Act 2018. In the last financial year (April 2023 - March 2024) we undertook 22,306 initial adult social care assessments.

Age well – care and support for older people

We help older people in Oxfordshire to live independently and stay safe and well. We also provide information and advice, support for unpaid carers and a range of services to meet people's needs. This can include care services and specialist housing. This is our legal duty under the Health and Social Care Act 2018. Currently we care for and support 3,866 older people.

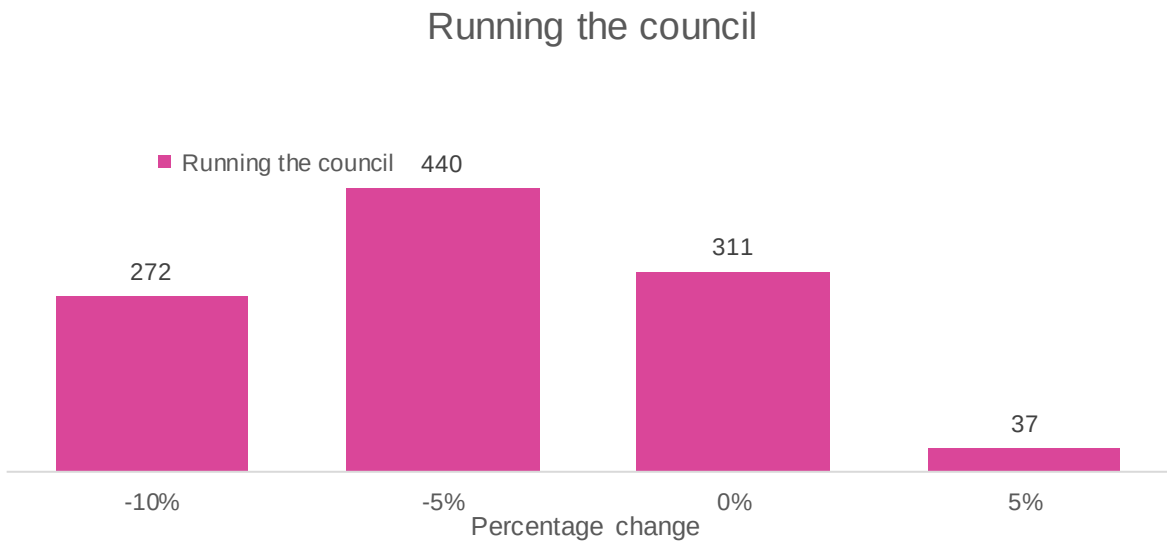
Live well - care and support for vulnerable adults

We help adults aged 18+ in Oxfordshire who have a disability or physical or mental illness to stay well and safe. We provide information and advice, assess their needs and provide or arrange a range of services to support them. This can include care services and specialist housing. This is our legal duty under the Health and Social Care Act 2018. Currently we care for and support 2,978 vulnerable adults.

The adult social care service group contained three sliders: adult social work, age well - care and support for older people and live well - care and support for vulnerable adults.

- Around two fifths of respondents (range 38% to 47%) chose to move one or more sliders in the adult social care group to either increase or decrease funding in this area.
- Around one in ten respondents chose to increase the budget (range 9% to 16%) to improve/develop services.
- 25% to 34% chose to decrease funding across all service areas
- In terms of the average percentage budget change, these were in the mid-range of all services presented on the simulator: age well (-0.68%), live well (-1.29%) and adult social work (-1.40%).
- The chart below shows how people responded for all three service items (sliders) presented in the simulator.

Budget simulator choices for adult social care grouping



Written feedback

- 2.4 In all, 101 people gave written feedback to support their choices on the ‘adult social care’ section of the simulator, which included 100 different comments. More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more comments in section and these are as follows:

- Reduce spending (32 mentions)
- Importance of service (18 mentions)
- The council should not provide this service (16 mentions)
- Do not reduce spending (14 mentions)
- Increase income (11 mentions)

- 2.5 In relation to reducing spending the majority of comments expressed concerns about perceived inefficiency and high spending on social care, with suggestions to reduce budgets and increase self-reliance. *'Find more efficient and joined up ways of working to generate cost savings.'*

The importance of the service was highlighted, with many comments focussing on the need for good care and support for vulnerable and elderly adults and emphasising the importance of community access and independent living. *"So important to give vulnerable adults the care to allow them to gain access the community and to have independent living."*

Many respondents did not want to see a reduction in budget for this service, with comments reflecting frustration with the current social care system and a lack of support for those in need. *"A lot of older people are lonely and struggling with finding care services."*

Suggestions for maintaining the budget included integrating services, promoting early intervention to reduce future spend, and increasing income. *"You ought to be having more spending herein the light of a steady increase in average older rate payers."*

A recurring theme (reflected in both comments about reducing spend and increasing income through higher fees) is the call for individuals and families to take more responsibility for their care, rather than relying on public resources. *"Far too much of council budget is spent on adult social care. People need to be more self-reliant and look after themselves and their families."*

- 2.6 Other themes for written feedback regarding adult social care related to:
- Service quality (7 mentions)
 - Climate action (1 mention)
 - Misunderstanding of the county council's power or responsibilities (1 mention)

Children's and family services

Budget simulator descriptions

- 2.7 Children's social care
We help children and young people in Oxfordshire who are vulnerable or at risk of harm to be safe and well. We work with families and other organisations to protect their rights and prevent abuse and neglect. We also

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assess their needs and provide or arrange services to support them. This is our legal duty under the Children Act 1989, 2004 and 2017 and the Health and Social Care Act 2018.

We support children to stay safely with their families or family networks when they need help and protection. Working with parents and children we help make changes and improve outcomes by tackling the things that cause concerns and the family distress. Currently we support 1,738 individuals.

We provide services for 765 children and young people who can't live with their own families, finding them loving foster families and good homes and making sure that they are healthy and happy. When young people are leaving our care, we make sure they have a safe place to live and a plan for their goals for the future.

We provide social care services for 403 children and young people with very complex disabilities and health needs, who need high levels of practical physical care and support.

We welcome children and young people who come to our country alone as asylum seekers and need our help. We give them care, support, education and a chance for a better future

Family help

We help families, children and young people in Oxfordshire who are facing difficulties to overcome them and prevent future problems.

Children and family hubs are places where you can get advice and support on various topics, such as parenting, health, education and more. Currently there are 1,007 individuals being supported by this service.

The targeted youth support service helps young people who are at risk of getting into trouble or harm. It helps them deal with issues such as drugs, alcohol, crime, violence, mental health and more.

Our education, employment and training service supports young people who are not in school, work or training. It helps them find opportunities to learn new skills, get qualifications and find jobs.

We also work with local groups and organisations to provide activities and programmes for families, children and young people. Working with these groups also helps them to connect with other people in their area and access other services.

Education and schools

We provide access to education and training for Oxfordshire's children, including those who are excluded from school or in the criminal justice system. We also oversee the school admissions process, make sure there is enough early years' provision for children under five and provide specialist services to support schools to improve. We also support children and young

people with their education and health and care plans, allowing them to get the support they need to thrive in our schools.

Special educational needs and disabilities (SEND)

We work with partners to meet the needs of children and young people aged 0 - 25 with special educational needs and disabilities (SEND) and their families. We assess their needs and provide or arrange appropriate support according to their individual needs. Currently 6,639 children and young people in Oxfordshire have an education and healthcare plan.

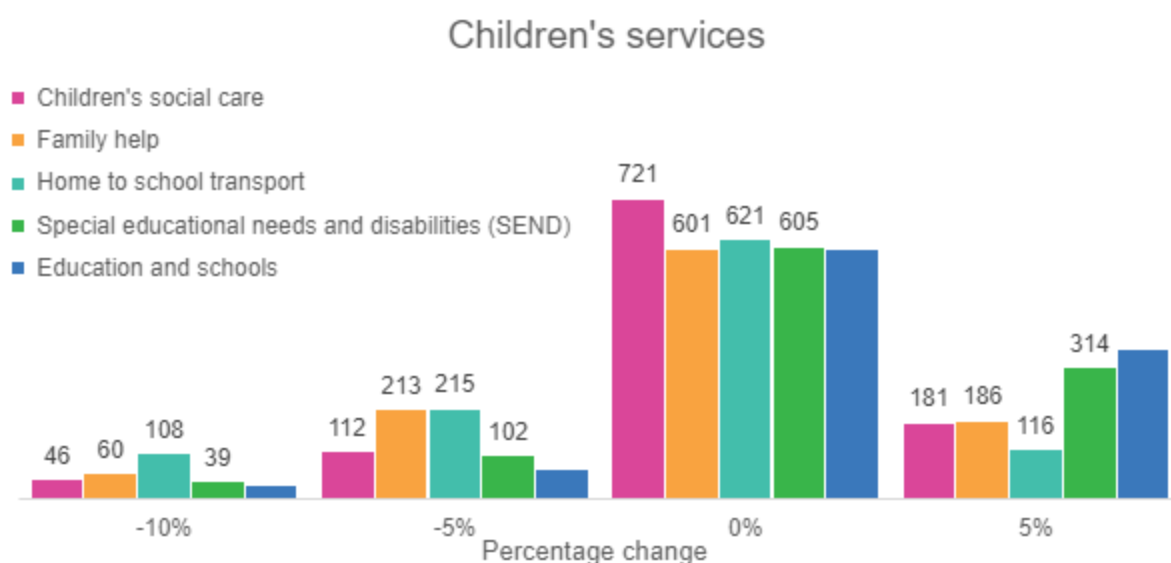
We also provide an impartial information and advice service, as well as support some SEND pupils in schools with educational psychologists, speech and language therapy and occupational therapists. This is our legal duty under the Code of Practice 2014.

Home to school transport

We help eligible children from reception to year 11 get to school by providing them with transportation assistance. Usually they get a free pass to use on public buses or trains but sometimes we arrange for them to travel on a special bus, coach, or minibus. There are just over 6,000 young people who are eligible to use mainstream school transport in Oxfordshire. Some children with extra needs may travel by taxi to help them access school and education.

- 2.8 The children's and family service group contained five sliders: children's social care, family help, education and schools, special educational needs and disabilities (SEND) and home to school transport.
- Around four in ten respondents (range 32% to 43%) chose to move one or more sliders in the children's services group to either increase or decrease funding in this area.
 - Between 11% (home to school transport) and 34% (education and schools) of respondents chose to increase the budget.
 - Between 10% (education and schools) and 30% (home to school transport) chose to decrease funding across all service areas
 - In terms of the average percentage budget change, these were very mixed. Education and schools (1.05%), and SEND (0.63%) services saw increases in investment, while others saw varied decreases: children's social care (-0.11%), family help (-0.69%) and home to school transport (-1.49%).
 - the chart below shows how people responded for service items (sliders) presented in the simulator.

Budget simulator choices for children's services grouping



Written feedback

2.9 In all, 84 people gave written feedback on the 'children's and family services' section of the simulator, which included 98 different comments. More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more comments in section and these are as follows:

- Reduce spending (28 mentions)
- Importance of service (19 mentions)
- Council should not provide this service (18 mentions)
- Do not reduce spending (13 mentions)

2.10 Comments showing a desire to reduce spending overwhelmingly related to home to school transport. Many comments emphasised that parents should be responsible for their children's transport and care, with mixed views on whether it should be provided at no cost to families, fully funded by parents, or only available for those on benefits or low incomes. *"It is the parents of the children who should take them to school, look after them etc. It's not my money which should be going to them."*

People also felt that a lack of local primary school places increased the need, and therefore cost, of home to school transport. *"Not enough primary school places and children can no longer go to school in their own village this needs to be the top priority. It's failing families."*

Many respondents highlighted the importance of services for children and indicate a belief in the long-term benefits of investing in children. There is a sentiment that money spent on children's services is generally saved in the future. The importance of children's mental health and the need for early family help to reduce the need for further services later on are also mentioned. *"I think investing more in young people is an efficient use of*

money, because problems that are not supported in childhood often have more expensive long term consequences.”

Some comments express concerns about the impact of reduce spending on these services, particularly on SEND services. The timeliness of assessments for ADHD/autism was a concern. *“SEND needs to expand to cope with need and demand.”*

2.11 Other themes for written feedback regarding children’s services related to:

- Increase income (6 mentions)
- Service quality (6 mentions)
- Roads and transport (4 mentions)
- Stop diversity work (2 mentions)
- Climate action (1 mention)
- Misunderstanding of the county council’s power/responsibilities (1 mention)

Highways operations

Budget simulator descriptions

2.12 Highways maintenance

We have to keep the roads in Oxfordshire safe for everyone. We look after 3,000 miles of roads, as well as paths, bridges and trees. We fix potholes, resurface roads, make roads safer, clear snow and ice in the winter, unblock drains and cut grass on the sides of the roads.

Street lighting

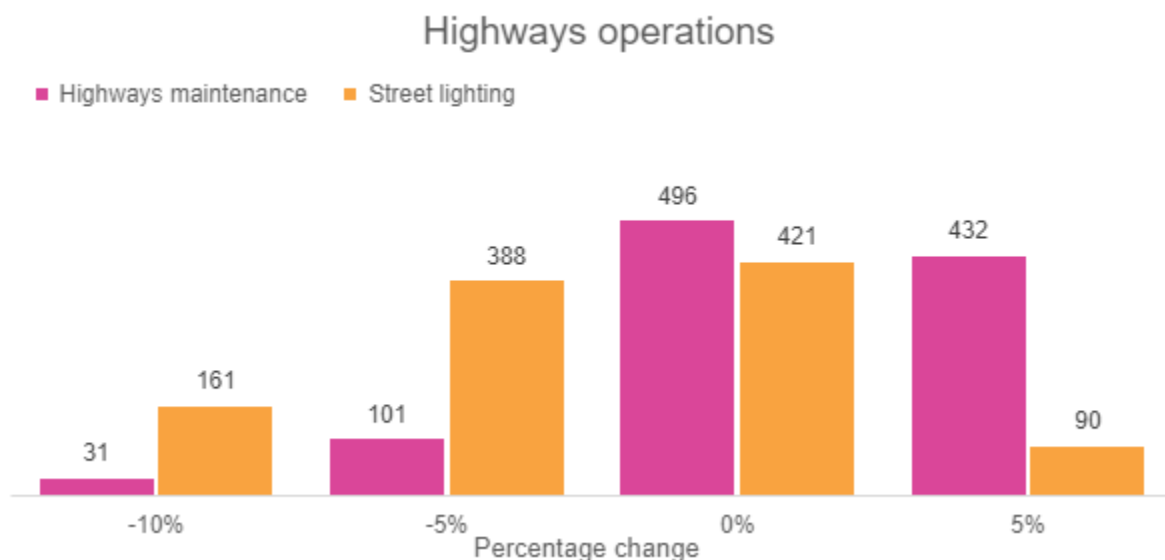
We maintain over 60,000 street lights, signs and bollards that light up the roads and paths in Oxfordshire. Most of them are LED lights, which use less energy and last longer. Our streetlights are managed (what times they are on and when they are brighter or dimmer) to save energy.

2.13 The highways operations grouping contained two sliders: highways maintenance and street lighting.

- Just over half the respondents (57%) chose to move one or more sliders in the highways operations group to either increase or decrease funding in this area.
- Just over half of respondents (52%) reduced funding for street lighting and 12% reduced it for highways maintenance.
- Approximately four in 10 respondents (41%) increased funding for highways maintenance, this was presented as maintaining the service at its current level not improving the services. Eight per cent of respondents chose to increase the funding for street lighting to improve the service.
- Highways maintenance saw the greatest positive average percentage budget change for all service items on the simulator (1.27%), in the red section of the previous table

- In contrast street lighting was ranked 19 out of 20, with an average change of -2.92%.
- The chart below shows how people responded for both items (sliders) presented in the simulator.

Budget simulator choices for highways operations



Written feedback

- 2.14 In all, 123 people gave written feedback on the 'highways operations' section of the simulator, which included 178 different comments. Comments in this section focussed on roads and transport (69 mentions) and reducing spending (66 mentions). Feedback was largely negative in tone, especially around perceived poorly maintained highways. *"The state of roads in Oxfordshire is appalling and needs improving."*
- 2.15 Many comments emphasise the need for better road repair and maintenance, particularly fixing potholes and improving road conditions. *"Maintenance. This is poorly carried by those doing repairs and clearly done to the minimum standard and budget by outside companies."*

Respondents expressed frustration with the council's handling of roadworks and maintenance, describing it as inefficient and wasteful. *"Pay once for quality work on the highways instead of paying the same people to patch it up constantly."* *"Ensure work carried out on roads is actually done and to the correct standard before you pay the bill."*

Several comments suggest reducing street lighting to save costs and reduce light pollution. Some comments also propose using solar lighting and LED bulbs. *"Switch the lights off after midnight, less light pollution, more environmentally friendly and a lower bill for running them."*

Many respondents are critical of traffic measures introduced in recent years, such as low traffic neighbourhoods, traffic filters and 20mph speed limits.

Comments recommend ceasing these projects and redirecting the funding into road maintenance. *“Reduce expenditure on LTNs and Filters to zero. Stop unnecessary and costly 20mph schemes. Spend that saved money in the BASICSS - pothole and road surface repair.”*

- 2.16 Other themes for written feedback regarding highways operations related to:
- Service quality (11 mentions)
 - Increase income (4 mentions)
 - Misunderstanding of OCC power/responsibilities (3 mentions)
 - Do not reduce spending (2 mentions)
 - Importance of service (2 mentions)
 - Council should not provide this service (1 mention)

Place, transport and infrastructure

Budget simulator description

2.17 Place, transport and infrastructure

We support and encourage thriving communities in Oxfordshire, mainly by managing travel and connectivity so that people can easily get to important places (such as health services, education, shops and workplaces) and goods can be moved in Oxfordshire. We have a plan for the county that respects the individual needs of different areas in Oxfordshire, and more local travel area plans to help us understand what transport might be needed to support communities in the future.

We encourage people to travel by walking, cycling and using public transport. We work with other groups and organisations to provide services and make changes that improve travel and transport. We also build roads, bridges and other transport facilities that are funded by government, work with businesses who build new housing and business properties, and by working with others in partnership to deliver services.

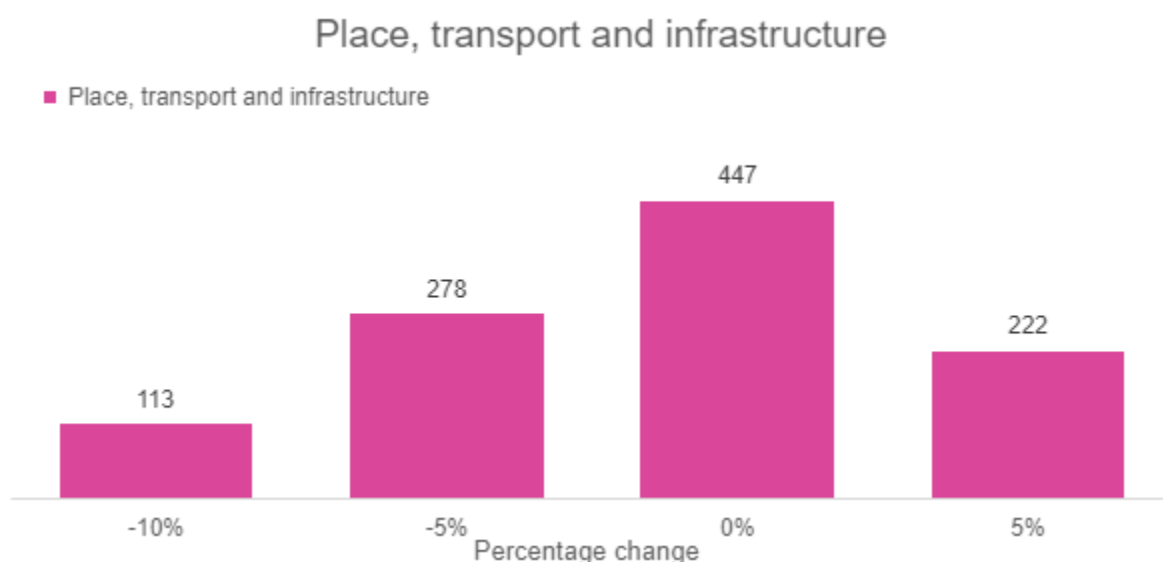
We want to make Oxfordshire a better place to live and work, where people can benefit from types of transport that help prevent climate change and improve air quality improving the health and wellbeing for residents.

We support bus services and provide free bus passes for older people and disabled people and their companions. We ensure that new housing and commercial developments and new cycleways, walking routes, bus lanes and roads meet our communities' needs and the overall vision for Oxfordshire as a greener, fairer and healthier county.

- 2.18 The place, transport and infrastructure group had just one slider.
- Just over half of the respondents (58%) chose to move the slider to either increase or decrease funding in this area.

- Around one in three (37%) respondents reduced the budget for place, transport and infrastructure and around one in five (21%) increased it.
- This service options saw a negative average budget percentage change of -1.33%, ranked 11 of the 20 service items.
- The chart below shows how people responded for place, transport and infrastructure as presented in the simulator.

Budget simulator choices for place, transport and infrastructure



Written feedback

2.19 In all, 100 people gave written feedback on the 'place, transport and infrastructure' section of the simulator, which included 112 different comments. More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more comments in section and these are as follows:

- Roads and transport (68 mentions)
- Reduce spending (13 mentions)

2.20 Respondents highlight a need for more buses and better coordination between bus companies, along with concerns about the cost of bus services and the need for subsidies. Suggestions include using smaller buses in less frequented areas and providing more frequent services in rural areas. Additionally, there are calls for investment in public transport to reduce traffic and carbon emissions. *"Less buses in large towns. Re- direct transport services to rural areas. It crazy you can get 10 different buses every 10 minutes out of oxford but only 1 and hour to semi rural areas."*

There is strong opposition to traffic filters, LTNs (Low Traffic Neighbourhoods), and 20mph speed limits, along with frustration with roadworks and traffic 'experiments'. Many believe that significant savings could be made by halting or reversing these measures. *"You're currently wasting money wrecking Oxford with wildly unpopular traffic filters and LTNs. Your transport projects actively make the city (and county) worse."*

Comments show strong but mixed feelings about cycle lanes; some see them as a waste of money, while others call for better maintenance and protection. Additionally, there are suggestions to reduce spending on cycle paths and focus on road maintenance. *“Stop sacrificing bus lanes to cycle lanes that no one uses!” “More cycle ways and EV charging”.*

There is frustration with council spending and perceived inefficiencies. People suggest that there are opportunities to reduce costs, such as by employing offenders to do maintenance work and reducing unnecessary street signage. Additionally, there are calls for better planning and prioritisation of resources, along with suggestions to optimize resources and involve community groups and businesses in environmental efforts. *“Far too much spent on vanity projects that are unwanted and unnecessary.”*

2.21 Here is a high-level thematic summary of the other comments made for ‘place, transport and infrastructure’:

- Misunderstanding of the county council’s power/responsibilities (10 mentions)
- Do not reduce spending (9 mentions)
- Increase income (3 mentions)
- Service quality (3 mentions)
- Importance of service (3 mentions)
- Climate action (2 mentions)
- Feedback on the budget simulator (1 mention)

Planning, environment and climate change

Budget simulator description

2.22 Strategic planning

We are in charge of planning for minerals and waste in Oxfordshire. We also give advice on planning for infrastructure, such as roads, schools and health services. We do this by responding to consultations on planning applications and on local area plans.

Environment and climate action

Reducing our impact on the environment is important to us and is part of all the work that we do. This part of our budget is about the work of our environment and climate action teams, who play an important part in improving the natural environment and people's access to it, reducing pollution and making sure we are ready to deal with more severe weather.

We are responsible for fixing drainage and flooding issues on highways and roads across Oxfordshire, including blocked drains and gullies on the road. We are also responsible for co-ordinating the emergency response to flooding and managing the flood risk from surface water, groundwater and ordinary watercourses. We work with a range of organisations including the Environment Agency, Thames Water, the city and district councils, farmers and landowners to do this.

We also work with the city and district councils (and local communities) to protect and improve nature and access to green and open spaces. We work with the Local Nature Partnership to protect our heritage, wildlife and landscapes in Oxfordshire, as well as increasing the number of trees.

We help people enjoy the countryside by looking after and expanding the paths and trails that people can walk, cycle or ride horses on. We work to keep these paths clear, mapped and sign-posted, as required by law. We work with volunteers and community groups to make our environment better and safer for everyone.

We work to reduce pollution and make Oxfordshire more energy efficient by:

- Supporting people on very low incomes to make their homes more energy efficient. This helps to reduce their bills as well as keeping them warmer and healthier.
- Working with other organisations to make sure Oxfordshire's energy system can support communities and homes to have more chargers for electric cars and use more renewable energy.
- Reducing how much energy council buildings use, and switching to vans, cars other vehicles that create less pollution. We also support schools to make these changes.
- Working with companies that supply things to the council to help them reduce their environmental impact.
- Reducing traffic congestion and encouraging people to walk, cycle or use public transport (where possible) instead of driving.
- Supporting communities to do things that are good for their local area and the environment. For example, having repair cafes, planting community orchards and giving people advice on how to lower their energy bills.

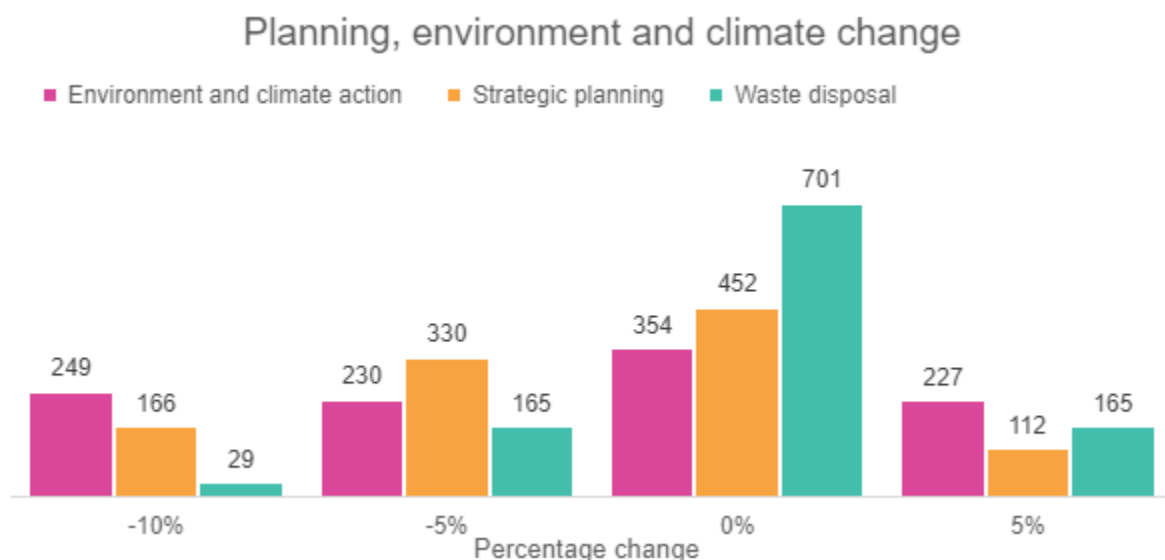
Waste disposal

We are responsible for getting rid of household waste in Oxfordshire. This includes recycling, green waste and black bin waste. However, we don't do bin collections; they are arranged by your local district or city council.

We also have to provide places where people can take their household waste to be recycled. These are called household waste recycling centres. We have seven of these in Oxfordshire. They are visited by about one million people every year and they take in about 40,000 to 45,000 tonnes of waste every year.

- 2.23 The planning, transport and climate change grouping contained three sliders: strategic planning, environment and climate action and waste disposal.
- Just over half of the respondents (53%) chose to move one or more sliders in the planning, transport and climate change group to either increase or decrease funding in this area.
 - Around one in five (21%) respondents increased the budget for environment and climate action compared to for waste disposal (16%) and strategic planning (11%).
 - Sizeable numbers of respondents chose to decrease the budget for strategic planning (47%) and environment and climate action (45%) compared to waste disposal (18%).
 - All three service options saw negative average budget percentage changes: waste disposal (-0.27%, ranked 6 out of 20), environment and climate action (-2.36%, ranked 16 out of 20) and strategic planning (-2.59%, ranked 18 out of 20).
 - The chart below shows how people responded for all three service items (sliders) presented in the simulator.

Budget simulator choices for planning, environment and climate change



Written feedback

2.24 In all, 91 people gave written feedback on the 'Planning, environment and climate change' section of the simulator, which included 119 different comments. The key themes were:

- Climate action (26 mentions)
- Misunderstanding of OCC power/responsibilities (25 mentions)
- Reduce spending (21 mentions)
- Roads and transport (15 mentions)

2.25 Several comments reflect scepticism about climate change initiatives, with some calling them a waste of money and others questioning their effectiveness. Others criticise the council for prioritising environmental issues over immediate needs. *"People today are more important than climate action which is not scientific."*

Other comments emphasise the importance of climate action, as well as maintaining green spaces and wildlife habitats. *"This is, for me the absolutely most important area to focus on. If we don't get this bit right, we may as well not bother with the rest."*

Concerns were raised about new housing developments and a perception that there is inadequate infrastructure to support them. *"You're creating - or wanting to create - thousands of new homes - yet the infrastructure to support is not available eg schools and health care especially GP practices. You can't simply keep increasing the housing available without sorting out infrastructure (which also includes public transport eg trams or more frequent bus services)."*

Many respondents express opposition to changes in road networks, such as low traffic neighbourhoods and traffic filters, and criticise the council's strategic planning. *"Your planning causes chaos on our roads, best not done."*

“LTNs and traffic filters in one city aren’t going to solve climate change—they’re going to increase congestion and make residents miserable.”

- 2.26 Other themes for written feedback regarding environment and climate change related to:
- Waste (11 mentions)
 - Increase income (9 mentions)
 - Service quality (7 mentions)
 - Do not reduce spending (3 mentions)
 - Importance of service (2 mentions)

Public health

Budget simulator description

2.27 Public health

We provide services to improve people’s health and help them to avoid getting sick. This includes work to tackle health inequalities (for example, where people in one area of Oxfordshire have worse health or don’t live as long as people in another area) so that everybody can live longer, healthier lives.

We provide services that help to stop illnesses that can be passed from one person to another and we help local health services to meet the needs of people in Oxfordshire. This includes making sure that services are easy to access, effective and good value.

We work with other council services, communities and organisations to reduce the differences in health between different groups of people and to make places healthier.

Services that we pay for include:

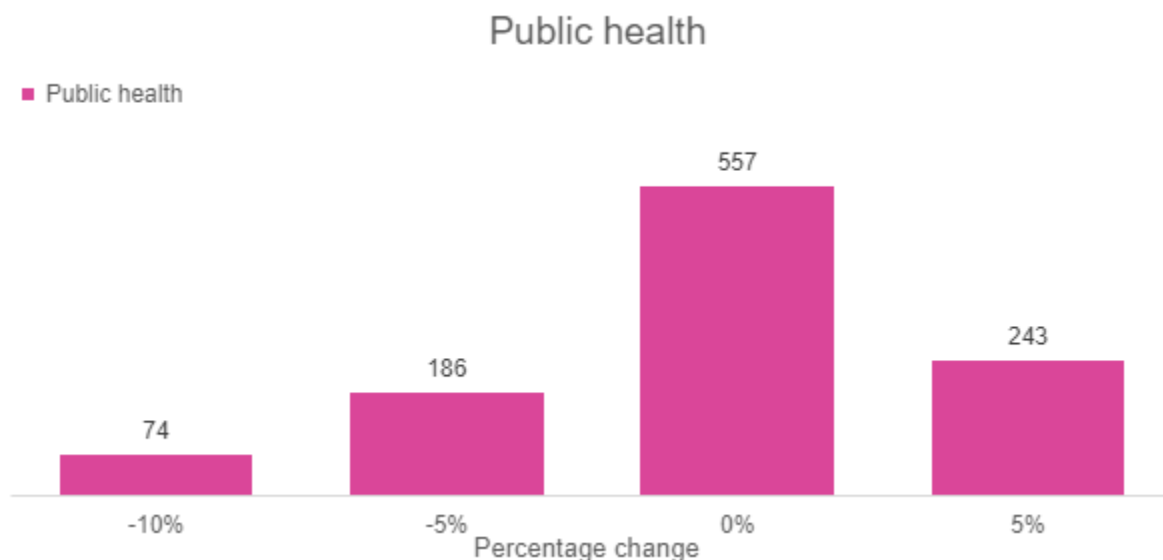
- childhood health visitors and school nurses
- NHS health checks for adults over 40 years old
- reducing the harm caused by smoking, drugs, alcohol and obesity
- sexual health services.

Most of the money for these services comes from a special grant that we can only use for public health. The simulator slider for public health represents what is paid for with the council’s money and other grants, mainly services that reduce health inequalities and help people who are affected by domestic abuse or drug and alcohol problems.

- 2.28 The public health group had just one slider.
- Just under half (47%) chose to move the slider to either increase or decrease funding in this area.
 - Near equal proportions (around one in five) of respondents increased the budget for public health (23%) and decreased it (25%).

- This service option saw a small negative average budget percentage change of -0.43%, ranked 7 of the 20 service items.
- The chart below shows how people responded for public health as presented in the simulator.

Budget simulator choices for public health



Written feedback

- 2.29 In all, 52 people gave written feedback on the Public Health section of the simulator, which included 55 different comments. Key themes were:
- Reduce spending (19)
 - Misunderstanding of OCC power/responsibilities (10 mentions)
 - Do not reduce spending (7)
- 2.30 Many comments focussed on reducing spending in this area. Some comments suggest that public health services should be more efficiently managed, with a focus on reducing bureaucracy and cutting costs. *“Efficiencies could produce better results.”*

Some respondents recommended that services be reduced and emphasised the need for individuals to take responsibility for their own health. Others view public health initiatives as overreaching and unnecessary, suggesting that they can be cut back. *“People need to take responsibility for their own weight etc... this help me society is ridiculous”.*

Several comments suggest that savings could be made if the service had alternative funding, and that public health should be funded and managed by central government rather than local councils. *“Public health material is more efficiently produced at a national level - councils should lobby for greater proportionate central spending so that they can reduce their own expenditure and prevent duplication.”*

The importance of improved public health and preventative services was emphasised, with respondents fearing that a reduction in spending would increase the burden on the NHS, mental health, and social care services. *“I*

think prevention is key across the board and this has minimal impact on budget here but should positively impact other things like social care use.”

While not issues that can be determined by the council, a number of respondents wanted to see an increase in the availability of local NHS services and reduced waiting times. *“Really need more GP surgeries and a minor injury centre also more NHS dentists.”*

2.31 Other themes for written feedback regarding public health to:

- Increase income (5 mentions)
- Service quality (5 mentions)
- Council should not provide this service (5 mentions)
- Feedback on the budget simulator (2 mentions)
- Stop diversity work (2 mentions)

Safety services

Budget simulator description

2.32 Fire and rescue

Oxfordshire Fire and Rescue Service is part of the county council and our firefighters operate from 25 fire stations across the county. We protect communities, reduce harm and save lives through education and advice about fire safety. We also respond to emergencies, such as fires, road accidents, chemical incidents, flooding and extreme weather. We work with partners to plan and prepare for major incidents.

We are the statutory fire authority for Oxfordshire. That means that it is our job to check buildings for fire safety, give advice to businesses on fire safety responsibilities and make sure they follow the rules. If they don't, we can take action to make sure everyone stays safe. This is our legal duty under the Fire and Rescue Services Act 2004 and the Civil Contingencies Act 2004.

Trading standards

Trading Standards works to protect residents and businesses and takes action, including enforcement, when needed.

This covers things like weights and measures; product safety; food standards; unfair trading practices; animal health and disease control; environmental requirements; and price marking and comparison.

In addition, it covers rules around the sale of products that have age limits, such as tobacco and vapes; the licensing and inspection of sites storing explosives and petroleum; and the safety certification of sports stadiums. Trading Standards also works to protect people from financial abuse, like scams, and enforces weight restrictions on roads.

- 2.33 The safety services grouping contained two sliders: fire and rescue and trading standards.
- Just under half of the respondents (48%) chose to move the slider to either increase or decrease funding for trading standards, while just under a quarter of respondents moved the slider for fire and rescue (23%).
 - Around one in ten (11%) respondents increased the budget for safety services.
 - Sizeable numbers of respondents chose to decrease the budget for trading standards (39%) compared to fire and rescue (9%).
 - Fire and rescue saw a small positive average budget change (0.07%, ranked 4 out of 20), while trading standards had a negative average budget percentage changes (-1.95%, ranked 15 out of 20).
 - The chart below shows how people responded for the two service items (sliders) presented in the simulator.

Budget simulator choices for safety services



Written feedback

- 2.34 In all, 33 people gave written feedback on the 'safety services' section of the simulator, which included 55 different comments. Key themes were:
- Reduce spending (11 mentions)
 - Do not reduce spending (10 mentions)
 - Increase income (5 mentions)
 - Misunderstanding of the county council's power/responsibilities (4 mentions)
- 2.35 Several comments express frustration with the council's handling of safety services and highlight the need for the council to become more efficient and stop wasting money. There are suggestions to reduce unnecessary expenditures and focus on practicalities. *"Become more efficient stop wasting money."*

While some comments suggest that fire and rescue services could be made

more efficient and that there might be room for minimal cuts, many emphasise the importance of fire and rescue services, stating that they should not be cut back. Some suggest paying firemen more and improving fire standards in buildings to reduce fires. *“Whilst the fire and rescue service is a valuable resource and should be supported, there are many ways that improvements can be made to reduce running costs and wasted money within the service.”*

Views on trading standards are varied, with some viewing the service as overreaching and suggest cutting unnecessary bureaucracy, while others emphasise the importance of protecting people from scams and suggest that trading standards should be prioritised. There are also suggestions to recoup costs through fines and insurance claims. *“Room for some savings on the trading standards, but saves so little it's not really worth it - seems to be a reasonable cost-efficient service.”*

- 2.36 Other themes for written feedback regarding safety services related to:
- Climate action (1 mention)
 - Importance of service (1 mention)

Cultural services

Budget simulator descriptions

2.37 Libraries

We have to provide a library service for everyone who lives, works and studies in Oxfordshire by law. Our 45 libraries are open to everyone and they offer many things such as books, information, free wi-fi and computers and social activities. We know that some people cannot come to the libraries so we also have an app, online resources and a home library service for people who need it.

Museums and history services

We run five places where you can learn about Oxfordshire's history and heritage:

- The Oxfordshire Museum (Woodstock), where you can see our permanent collections, exhibitions and activities.
- The Museums Resource Centre (Standlake), where we keep our reserve collections, and where people can learn about Oxfordshire's history and see important historical information.
- Swalcliffe Barn (near Banbury) is a medieval barn where we display large vehicles used for farming and trade. The barn is a Graded 1 listed building, which means that we have to protect it and not change it.
- The remains of the Bishop's Palace (Witney), which was built more than 800 years ago.
- The Oxfordshire History Centre (Cowley), where we keep the county's public archives, records and core local history collection.

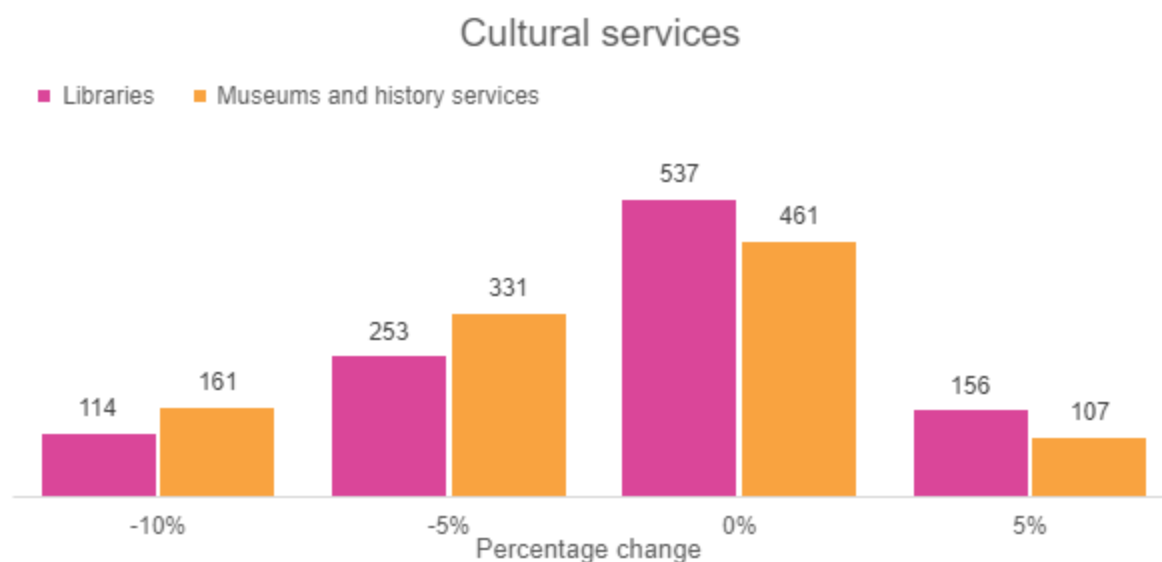
Section 2.1

We offer these services to everyone in communities. We also have some legal responsibilities to look after these places and collections.

As well as running our own places, we also help other organisations that provide access to heritage across the county, including Oxford City Council (who run the Museum of Oxford) and the Victoria County History of Oxfordshire.

- 2.38 The cultural services grouping contained two sliders: libraries, and museums and history services.
- Approximately half of the respondents chose to move one or more sliders in the cultural services group to either increase or decrease funding in this area. 49% moved the slider for libraries and 57% moved the slider for museums and history services.
 - Similar proportions of respondents (around one in ten) increased the budget for libraries (15%) as for museums and history services (10%).
 - Sizeable numbers of respondents chose to decrease the budget service items in this grouping, with notably more for history services (46%) than for libraries (35%).
 - Both service options saw sizeable negative average budget percentage changes: libraries (-1.53%, ranked 14 out of 20) and museums and history services (-2.58%, ranked 17 out of 20).
 - The chart below shows how people responded for both items (sliders) presented in the simulator.

Budget simulator choices for cultural services



Written feedback

- 2.39 In all, 77 people gave written feedback on the 'cultural services' section of the simulator, which included 82 different comments. From reviewing the comments, the key themes emerging were:
- Do not reduce spending (26 mentions)
 - Increase income (20 mentions)
 - Importance of service (17 mentions)
 - Reduce spending (9 mentions)

- 2.40 Many comments emphasise the importance of libraries, particularly for young people and those learning English. They highlight their role in education and community engagement. There are suggestions to keep libraries open, improve their services, and even extend their hours. *"These resources ought to be freely available and accessible to all as important places to learn and enjoy culture of various forms."*

Several comments suggest introducing charges for museums and other cultural services to generate additional revenue. This includes charging tourists and implementing small fees for entry. *"I hate this but it seems like a necessity for now. I'd especially support any opportunities you have to increase fees in a vaguely means-tested way, so e.g. students, pensioners, and low incomes don't pay higher fees but most working-age adults do."*

There are also some critical comments, suggesting that cultural services are outdated and not essential in the current climate. Some suggest closing libraries and museums, while others propose reducing their hours or focusing on more essential services. *"It's 2024... Close the libraries. Second hand books can be bought and sold on Amazon extremely cheaply."*

Some comments propose making cultural services more efficient by using volunteers, implementing self-checking systems in libraries, and partnering with colleges for museum support. *"Use volunteers and those on community service to provide extra staff."*

- 2.41 Other themes for written feedback regarding cultural services related to:
- Council should not provide this service (5 mentions)
 - Roads and transport (2 mentions)
 - Misunderstanding of the county council's power/responsibilities (1 mention)
 - Service quality (1 mention)

Running the council

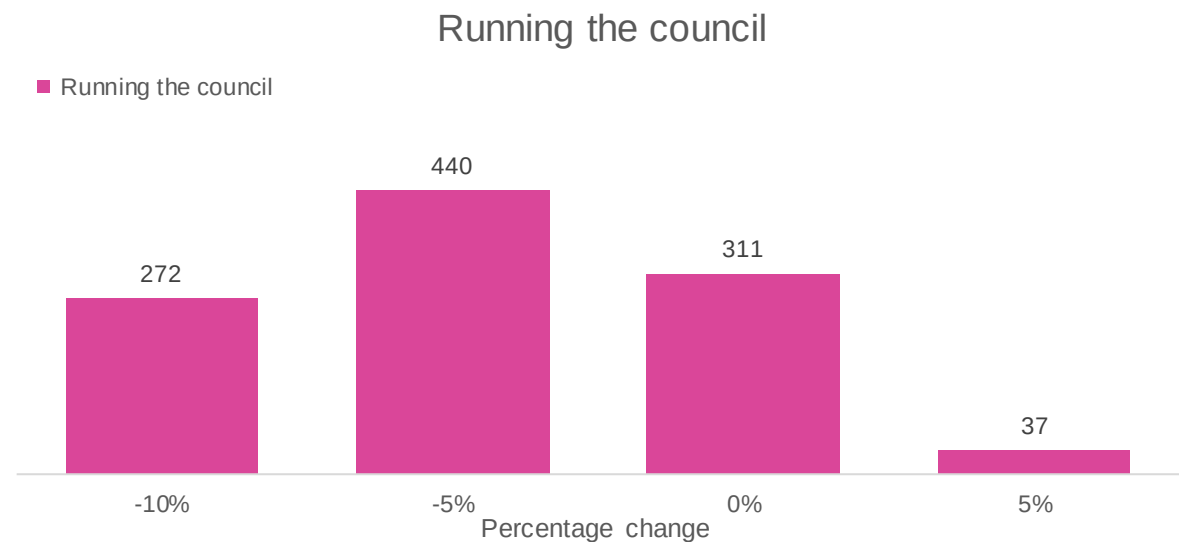
Budget simulator description

2.42 Running the council

The county council needs services that help us to do our work for Oxfordshire’s residents and communities and meet our legal responsibilities. These services include finance, HR, IT support, law and governance, communications, customer services, policy and performance, procurement and property services.

- 2.43 The running the council group had just one slider.
- Over seven in ten respondents (71%) chose to move the slider to either increase or decrease funding in this area
 - Over two thirds of all respondents chose to decrease the budget for running the business (67%) and only 3 per cent increased it.
 - This service option saw the largest negative average budget percentage change of -4.47%, ranked bottom (20) of the 20 service items
 - The chart below shows how people responded for running the business as presented in the simulator.

Budget simulator choices for running the council



Written feedback

- 2.44 119 people gave written feedback on the ‘running the business’ section of the simulator, which included 123 different comments. From reviewing the comments, the key themes emerging were:

- Reduce spending (99 mentions)

- 2.45 Responses showed a desire for reducing spending in two key ways, by improving efficiency and reducing staff costs.

There are multiple mentions of the council being inefficient and having too much wastage, with suggestions to reduce bureaucracy and streamline

processes. *“There is still a huge perceived waste of money at the council, from top down this needs reviewing and action taken.”*

Several respondents felt that top council staff are paid too much, with suggestions to cut salaries and bonuses to save costs. *“Maybe the council should look at there wages especially those at the top and reduce any bonus if you can manage you budget.”*

There are suggestions to adopt a work culture similar to the private sector, emphasising more efficient working by fewer staff. *“Working smarter with fewer people is the answer and is what you see in the private sector.”*

Some respondents express a desire for the council to focus on essential services and cease work on projects seen as non-essential. *“Perhaps the council could concentrate on the important things and not spend so much time trying to provide areas that are no go areas for car drivers.”*

- 2.46 Other themes for written feedback regarding running the business related to:
- Misunderstanding of the county council's power/responsibilities (6 mentions)
 - Stop diversity work (5 mentions)
 - Service quality (5 mentions)
 - Roads and transport (4 mentions)
 - Increase income (2 mentions)
 - Climate action (1 mention)
 - Feeback on the budget simulator (1 mention)

Council Tax

- 2.47 Budget simulator users were informed that in Oxfordshire, council tax bills are made up of several different amounts of money that go to different organisations and that Oxfordshire County Council's element of their council tax bill is made up of two parts:

- The 'core' or general council tax used for all county council services, including highway maintenance; children and adult social care; waste management and recycling; fire and rescue, and libraries.
- An adult social care 'precept', which is an additional charge on top of core council tax that can only be spent on adult social care services.

Budget simulator users were also informed that:

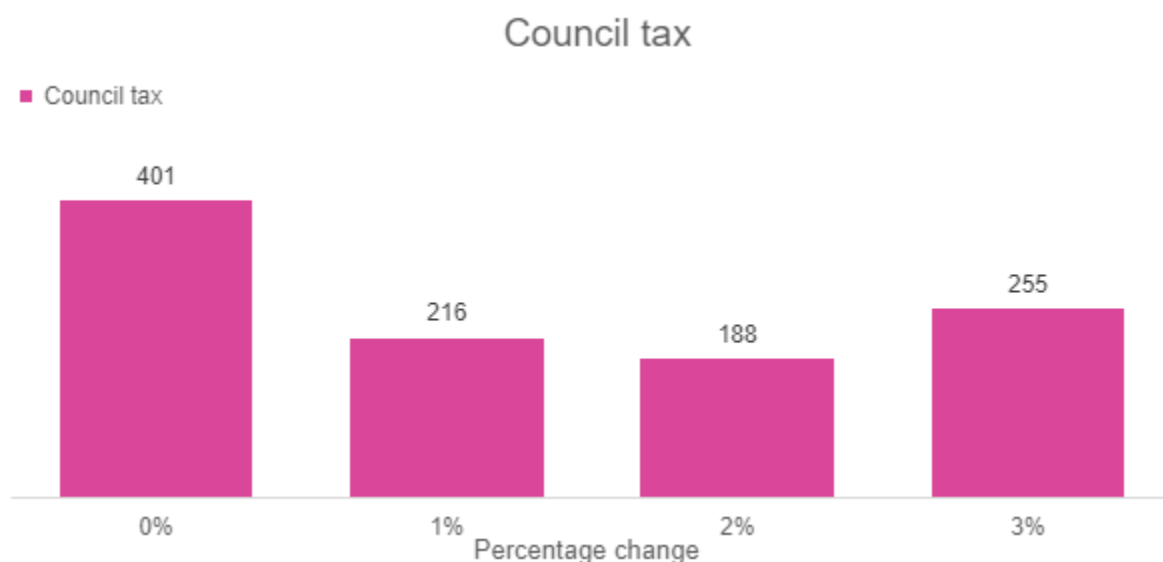
- Funding for the financial year 2025/26 is currently uncertain for all local authorities because of the general election. This includes money from government, grants and our ability to raise council tax.

- The government tells local authorities how much we can raise council tax by without needing a referendum; this is called the referendum limit. If we want to raise council tax higher than the limit, we would have to ask people in Oxfordshire to vote on it, and could only do it if they voted yes. We don't yet know what the referendum limit will be for the financial year 2025/26. The government will tell us later in the year.

2.48 The council tax slider had three options as follows:

- 0%: Our current medium term financial strategy includes a 1.99 per cent rise. This is shown as 0 per cent in the simulator.
- 1%: Increasing this by one per cent is equal to an overall 2.99 per cent council tax rise, would give an additional £5m for services.
- 2%: Increasing this by two per cent is equal to an overall 3.99 per cent council tax rise, would give an additional £10m for services.
- 3%: Increasing this by three per cent is equal to an overall 4.99 per cent council tax rise, would give an additional £15m for services.

Budget simulator choices for council tax



- Overall, 659 people chose to increase council tax on top of the 1.99% already proposed
- On average, the budget simulator shows that people were willing to increase by 1.28 per cent.
- 216 people (20 per cent of respondents) chose to increase council tax by an additional one per cent (to 2.99%)
- 188 people (18 per cent of respondents) chose to increase council tax by an additional two per cent (to 3.99%)
- 255 people (24 per cent of respondents) chose to increase council tax by an additional three per cent (to 4.99%)

Written feedback

- 2.49 138 people gave written feedback on the council tax section of the simulator, which included 152 different comments. The primary theme was around increasing income (123 mentions), including:
- Increase in council tax is acceptable (51)
 - Increase in council tax is not acceptable (27)
 - Reduce council tax (18)
 - Review council tax banding so that higher value properties pay more (11)
- 2.50 Several comments indicate a willingness to support an increase in council tax, provided the additional revenue is used wisely and transparently. Some suggest that people would accept an increase if there were clear improvements in services. *"It's worth asking to put the council tax up - I know I would generally support it so long as it was communicated what the money would be spent on and that was well explained."*

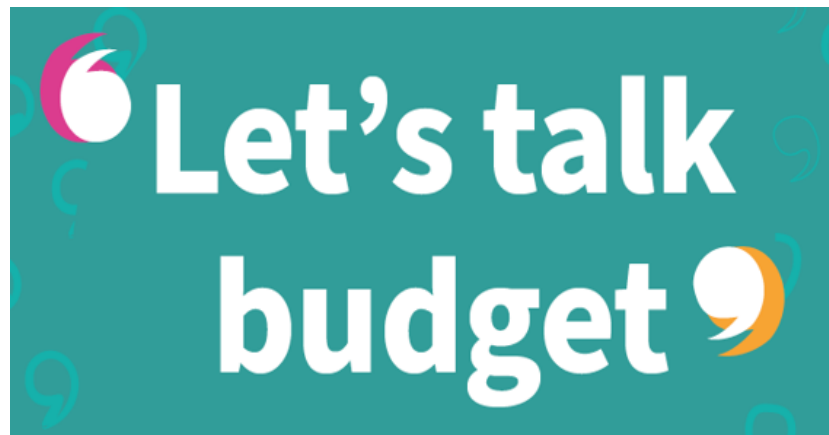
Many comments express frustration with the current level of council tax, describing it as too high and not providing good value for money. Some suggest that council tax should be reduced, particularly for those on low incomes or living alone. *"Council tax should be reduced, it's my highest bill and provides the poorest service."*

Many comments suggest that council tax should be adjusted to reflect the current value of properties, with higher rates for second homes and high-value properties. Some also propose redistributing council tax to ensure fairness. *"Make the wealthier residents help fund things, especially people owning multiple properties, not the people who are struggling to pay rent."*

Some comments suggest alternative methods for raising revenue, such as setting up a local bank, charging for certain services, or increasing parking fees. *"I think there is a key issue in Oxford specifically - so many students using services that are not paying into the council. I think the universities should be required to give a percentage of student tuition to the councils on behalf of students."*

- 2.51 Here is a high-level thematic summary of the other comments made for council tax:
- Reduce spending (14 mentions)
 - Misunderstanding of the county council's power or responsibilities (6 mentions)
 - Feedback on the budget simulator (4 mentions)
 - Roads and transport (3 mentions)
 - Do not reduce spending (2 mentions)

Part 3:



Children and young people's budget engagement 2025/26 Key findings

Report by: Consultation and engagement team
Date: September 2024

Executive Summary

Introduction

This report summarises the findings from the council's three different participatory activities involving children and young people that were specifically designed to engage young people with the county council's 2025/26 business and budget planning. It is in three sections to reflect the different activities undertaken:

- Section 1: Findings from the budget simulator for children and young people.
- Section 2: Feedback from two focus groups designed to engage young people with the budget simulator and to seek feedback on the council's strategic priorities.
- Section 3: Feedback from the two sounding board events designed to engage young people in citizenship conversations, help them understand more about money management and to seek feedback on the council's strategic priorities.

Key findings

- In all, 30 young people submitted a budget using the simulator, with all but one of these completing it during a focus groups setting.
- All the young people who completed the simulator managed to close the £13.9 million funding gap through their slider choices, with many choosing to increase council tax.
- When considering and weighing-up choices across the 20 service area slider options presented in the budget simulator, young people were most likely to select the following service areas for an increase in budget: 'environment and climate change' (21 young people), education and schools' (20 young people), 'public health' (19 young people) and special educational needs and disabilities' (15 young people).
- Conversely, the service items which young people most frequently selected for a decrease in budget (selected by at least half of all respondents) were: 'libraries' (17 young people), 'museums and history services' (16 young people) and 'street lighting' (16 young people).
- The young people's budget simulator responses indicate that there are divergent views on 'place, transport and infrastructure' sliders, with approximately a third choosing to reduce, maintain and increase this service's budget.
- Some service items presented in the young people's budget simulator did not see any significant movement positively or negatively, with young people choosing to maintain the current level of budget to either keep service provision as it is, or to

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accept a decline in service provision (home to school transport only). Those service items most likely to be selected to remain at zero were: fire and rescue (18 young people), home to school transport (17 young people) and adult social work (16 young people).

- Focussing now on the impact of slider choices on service item budgets, the average budget percentage change ranged from 1.27 per cent to -4.47 per cent.
- Overall, 23 young people chose to increase council tax on top of the 1.99% already proposed. On average, they were willing to increase it by 1.33 per cent.
- At both of the two sounding boards events and at one of the budget simulator focus groups, young people were asked to consider the council's nine strategic priorities. Specifically, they were asked to deliberate in group format on which two priorities were most important to them as young people and which two were the least important to them.
- 'Creating opportunities for children and young people to reach our full potential' and 'prioritise the health and wellbeing of residents' were more likely to be selected than any others in the young people's top two strategic priorities selected by six out of eleven groups. These were selected by participants at both the sounding boards and budget simulator focus group, however the second ranking strategic priority at the focus group was 'put action to address the climate emergency at the heart of our work' selected by two of the three groups.
- For 'create opportunities for children and young people to reach our full potential', most of the comments were about needing a good education so young people have better life chances and to fulfil their potential; *"if we don't build their future, who will lead the world?"*
- For 'prioritise the health and wellbeing of residents', a majority of comments focused on everyone had the right to feel healthy, in mind and physically. Many comments said that the negative impact of this has a greater 'knock on effect' from pressure on the NHS, contributing to society and potential for death. *"Health and wellbeing is most important because without it people are unable to have good futures or contribute to the community"*.
- The strategic priority most likely to be chosen as the least important by the young people when combining the views expressed in the sounding boards and the focus group was: 'play our part in a vibrant and participatory local democracy' chosen by over half of the groups (seven out of the eleven groups). There were a fair number of comments about young people not being able to vote, so felt they were not able to be part of the participatory democracy. There were also comments, stating there were systems in place for a participatory democracy already *"In my opinion we already have a good system set up for voting and democracy, so everyone has a say"*.

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- This was followed by 'invest in an inclusive, integrated and sustainable transport network' (five out of the eleven groups – with all five chosen from the eight groups at the sounding boards, making it their 'top' least important strategic priority out of the nine). Most comments shared the idea that there were more important issues, and that people could walk if they needed to get somewhere. It was felt that there were already some good aspects to transport that already existed, such as public transport, it was well organised and it aided people too. However, a few comments did state cost, access in rural areas and getting to school did need to be improved, as well as its sustainability credentials.
- *It should be noted that 'invest in an inclusive, integrated and sustainable transport network' was not selected by any of the three tables in the budget simulator focus groups. These groups were more diverged in their opinions, with three of the nine strategic priorities each receiving one vote.*

1. Budget simulator

Respondent profile

- 1.1 In all, 30 young people submitted a budget using the simulator, and all of these provided their demographic details.
- More young people responding identified as female (60 per cent) than male (37 per cent).
 - Only three (ten per cent) of participants young people were aged 15-17. Eight 12 year olds and eight 14 year olds participated, and eleven respondents were 13 years old.
 - Most Budget simulator respondents were more likely to identify their ethnic group as 'white' (87 per cent), with the remaining four participants identifying as Asian or Asian British.
 - Approximately three quarters of the young people responding (77 per cent) stated that they did not have a long-term illness or disability, with a further six having a disability or illness which impacted them a lot, and one preferring not to say.

Key findings

- 1.2 The budget simulator organised core council services under 10 service groups and gave people 20 service items (sliders), on which to make choices and a further slider to consider an increase in council tax for 2025/2026.
- 1.3 Each of the service items sliders provided information and aimed to give people a broad understanding of what each service area does and the 'consequences' of reducing, maintaining or increasing spending. The sliders were not, however, designed to set out actual savings proposals or pressures.
- 1.4 The financial figures used in the simulator were based on the forecast budget for 2025/2026 at the time of its launch, taking account of pressures and proposed savings and were indicative figures only.
- 1.5 For each of the 20 service items (sliders) in the simulator four standard choices were given:
- increase the allocated service item budget by 5 per cent
 - maintain the allocated service item budget (0 per cent)
 - decrease the allocated service item budget by 5 per cent
 - decrease the allocated service item budget by 10 per cent
- 1.6 It should be noted however, that moving the sliders had different consequences for each service item. For example, for most service areas, moving the slider positively would mean an increase in budget to improve or actively develop a service. However, for highways maintenance and home to school transport this would only maintain services at their current level.

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Specifically for home to school transport, the simulator stated that even with an increase in funding there would be remaining pressures.

- 1.7 The image below shows the budget simulator as it was presented on a laptop/desktop computer. The top right of the page shows the council's total budget, the top left shows the funding gap to be closed and below this the current status of your choices, ie if you are over or under budget to the nearest million or if you have exactly balanced the budget.

Image of budget simulator

Your goal is to balance your budget and bring the funding gap as close to £0 as possible

Funding gap
£13.90m
Over Budget
2.2%

Total Expenses
£651.40m

-10% -5% 0% 5% Consequences

Adult social care

- Children's services
- Highways operations
- Place, transport and infrastructure
- Planning, environment and climate change
- Public health
- Safety services
- Cultural services
- Running the council
- Council tax

Adult social work
We could continue to provide our current level of service. [More](#)

Age well – care and support for older people
We could continue to provide our current level of service. [More](#)

Live well – care and support for vulnerable adults
We could continue to provide our current level of service. [More](#)

Your comments on Adult social care (Optional)

« Back Review and Finish »

Key findings

- 1.8 The following tables summarise how young people made choices when submitting their own budget and the consequences of this in terms of overall percentage budget changes.

Table 1: Young people's slider choices

The slider option choices are shown as the number of young people who selected them.		Slider options			
Service group	Service item	-10%	-5%	0%	5%
Adult social care	Adult social work	3	9	16	2
	Age well - care and support for older people	3	5	14	8
	Live well - care and support for vulnerable adults	2	10	14	4
Children's services	Children's social care	0	4	15	11
	Family help	0	3	14	13
	Education and schools	0	2	8	20
	Special educational needs and disabilities (SEND)	0	1	14	15
	Home to school transport	2	7	17	4
Highways operations	Highways maintenance	1	9	13	7
	Street lighting	3	13	10	4
Place, transport and infrastructure	Place, transport and infrastructure	0	11	9	10
Planning, environment and climate change	Strategic planning	3	10	13	4
	Environment and climate action	0	3	6	21
	Waste disposal	0	9	13	8
Public health	Public health	0	1	10	19
Safety services	Fire and rescue	0	7	18	5
	Trading standards	5	9	9	7
Cultural services	Libraries	3	14	9	4
	Museums and history services	6	10	9	5
Running the council	Running the council	6	7	13	4

Table 2: Young people's slider movements

Service group	Service	No. of people who move the slider to decrease budget (-5% or -10%)	No. of people who made no change (selected 0%)	No. of people who moved the slider to increase budget (+5%)
Adult social care	Adult social work	12	16	2
	Age well - care and support for older people	8	14	8
	Live well - care and support for vulnerable adults	12	14	4
Children's services	Children's social care	4	15	11
	Family help	3	14	13
	Education and schools	2	8	20
	Special educational needs and disabilities (SEND)	1	14	15
	Home to school transport	9	17	4
Highways operations	Highways maintenance	10	13	7
	Street lighting	16	10	4
Place, transport and infrastructure	Place, transport and infrastructure	11	9	10
Planning, environment and climate change	Strategic planning	13	13	4
	Environment and climate action	3	6	21
	Waste disposal	9	13	8
Public health	Public health	1	10	19
Safety services	Fire and rescue	7	18	5
	Trading standards	14	9	7
Cultural services	Libraries	17	9	4
	Museums and history services	16	9	5
Running the council	Running the council	13	13	4

1.9 When considering and weighing-up choices, the service area items which young people most frequently selected for an increase in budget were:

- Environment and climate change (21 young people)
- Education and schools (20 young people)
- Public health (19 young people)
- Special educational needs and disabilities (SEND) (15 young people)

These were all selected by 50 per cent or more of the young people responding.

1.10 Conversely, the service items which young people most frequently selected for a decrease in budget (selected by at least half of all respondents) were:

- Libraries (17 young people)
- Museums and history services (16 young people)
- Street lighting (16 young people)

1.11 The budget simulator responses indicate that there are divergent views across on 'place, transport and infrastructure', with approximately a third choosing to reduce, maintain and increase this service's budget.

1.12 Some service items presented in the budget simulator did not see any significant movement positively or negatively, with people choosing to maintain the current level of budget. Those service items most likely to be selected to remain at 0 were:

- Fire and rescue (18 young people)
- Home to school transport (17 young people)
- Adult social work (16 young people)

1.13 Focussing now on the impact of slider choices, table 3 shows the impact of young people's choices on service item budgets, by presenting the average budget percentage change. This ranges from 1.27 per cent to -4.47 per cent.

Table 3: Young people's average budget percentage change

Service group	Service item	Average budget change as%
Education and learning	Education and schools	3.00%
Public health	Public health	3.00%
Planning, environment and climate change	Environment and climate action	3.00%
Education and learning	Special educational needs and disabilities (SEND)	2.33%
Children's services	Family help	1.67%
Children's services	Children's social care	1.17%
Planning, environment and climate change	Waste disposal	-0.17%
Place, transport and infrastructure	Place, transport and infrastructure	-0.17%
Safety services	Fire and rescue	-0.33%
Adult social care	Age well – care and support for older people	-0.50%
Highways operations	Highways maintenance	-0.67%
Education and learning	Home to school transport	-1.17%
Adult social care	Live well – care and support for vulnerable adults	-1.67%
Safety services	Trading standards	-2.00%
Planning, environment and climate change	Strategic planning	-2.00%
Adult social care	Adult social work	-2.17%
Highways operations	Street lighting	-2.50%
Running the council	Running the council	-2.50%
Cultural services	Libraries	-2.67%
Cultural services	Museums and history services	-2.83%

1.14 Six service items, (highlighted in red) have a positive average budget percentage change:

- Education and schools (3 per cent)
- Public health (3 per cent)
- Environment and climate action (3 per cent)
- Special education needs and disabilities (SEND) (2.33 per cent)
- Family help (1.67 per cent)
- Children's social care (1.17 per cent)

1.15 These were followed by a further five services items (highlighted in orange), with an average percentage change in budget between zero and minus one per cent:

- Waste disposal (-0.17 per cent)

- Place, transport and infrastructure (-0.17 per cent)
 - Fire and rescue (-0.33 per cent)
 - Age well, care and support for older people (-0.50 per cent)
 - Highways maintenance (-0.67 per cent)
- 1.16 The seven service items (highlighted in green) with, on average, the greatest negative percentage changes of between -2 per cent to -2.83 per cent were:
- Trading standards (-2.00 per cent)
 - Strategic planning (-2.00 per cent)
 - Adult social work (-2.17 per cent)
 - Street lighting (-2.50 per cent)
 - Back-office support services (Running the council) (-2.50 per cent)
 - Libraries (-2.67 per cent)
 - Museums and history services (-2.83 per cent)
- 1.17 These were followed by a further two services items (highlighted in yellow), which had an average negative percentage changes less than -2 per cent:
- Home to school transport (-1.17 per cent)
 - Live well, care and support for vulnerable adults (-1.67 per cent)

Closing the funding gap

- 1.18 Our starting budget was £651.4 million with a funding gap of £13.9 million. The simulator was not designed to especially close the funding gap exactly, rather to explore how people make choices when faced with difficult decisions (as the councillors to need to). All the young people who completed the simulator managed to close the £13.9 million funding gap through their slider choices, with many choosing to increase council tax.
- 1.19 Before submitting their final budget, the young people were asked if they had any further comments to share with the council. 10 gave written feedback, which included 10 different comments. The most significant area of comment was feedback on the budget simulator (5 mentions), with participants feeling positive about the exercise but in some cases finding the amount of information overwhelming. *“Makes sense, helps me (as a kid) understand budgeting. Information bits are a bit wordy.”*
- 1.20 The next section of the report sets out how budget simulator respondents chose to adjust each of the service item budgets, within service groups. The section is ordered, as per the simulator.
- Adult social care
 - Children's services
 - Highways operations
 - Place, transport and infrastructure
 - Planning, environment and climate change

- Public health
- Safety services
- Cultural services
- Running the council

- 1.21 It also includes an analysis of all the accompanying qualitative comments by service group, which bring to life how people made their decisions for the service item budgets when asked to weigh-up choices and make trade-offs. A coding framework was created to analyse the written feedback and all comments across the entire simulator were read and coded against this.

Adult social care

Budget simulator descriptions

1.22 Adult social work

We help people who are vulnerable or at risk of harm to live safely and independently. We work with people and organisations to protect their rights and prevent abuse and neglect. We also assess their needs and provide or arrange services to support them. This is our legal duty under the Health and Social Care Act 2018. In the last financial year (April 2023 - March 2024) we undertook 22,306 initial adult social care assessments.

Age well – care and support for older people

We help older people in Oxfordshire to live independently and stay safe and well. We also provide information and advice, support for unpaid carers and a range of services to meet people's needs. This can include care services and specialist housing. This is our legal duty under the Health and Social Care Act 2018. Currently we care for and support 3,866 older people.

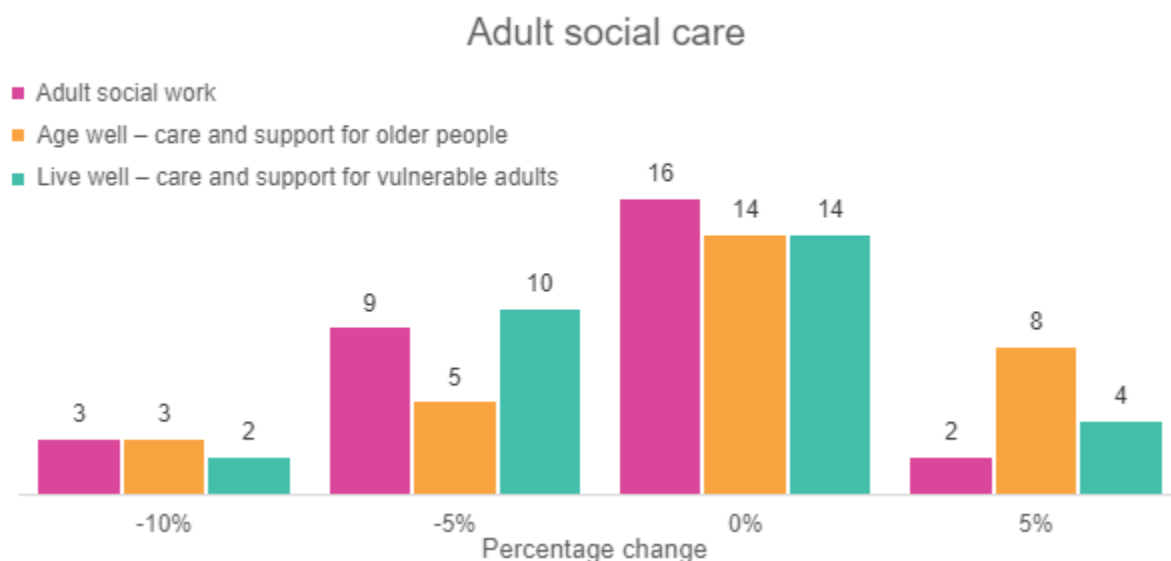
Live well - care and support for vulnerable adults

We help adults aged 18+ in Oxfordshire who have a disability or physical or mental illness to stay well and safe. We provide information and advice, assess their needs and provide or arrange a range of services to support them. This can include care services and specialist housing. This is our legal duty under the Health and Social Care Act 2018. Currently we care for and support 2,978 vulnerable adults.

The adult social care service group contained three sliders: adult social work, age well - care and support for older people and live well - care and support for vulnerable adults.

The chart below shows how people responded for all three service items (sliders) presented in the simulator.

Young people's budget simulator choices for adult social care grouping



Written feedback

- 1.23 In all, 18 young people gave written feedback to support their choices on the 'adult social care' section of the simulator, which included 20 different comments. More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more comments in section and these are as follows:

- Importance of service (7 mentions)
- Reduce spending (6 mentions)
- The council should not provide this service (4 mentions)

- 1.24 Comments emphasised the importance of services for older people, with a feeling that they deserve support in their later years. *"I think older people should get more support if they need/want it so they can enjoy their life for as long as possible and don't have to spend it somewhere that they don't like."*

The importance of providing help for vulnerable adults was also highlighted, with a desire to see them supported in their daily activities and to be active members of their communities. *"Care for vulnerable adults is very important."*

Suggestions for reducing spending included prioritising services for younger children to prevent future problems and reliance on services as adults. *"If we prioritise younger children, we could try and help them and provide support there, and there might be less problems as adults."*

Some comments suggest reducing spending on adult social care to encourage self-sufficiency. Additionally, some suggest that families should take on more responsibility for caring for relatives. *"I also think that some responsibilities fall on financially able families I think the same applies for elderly people I think sons or daughters could look after parents"*

- 1.25 Other themes for written feedback regarding adult social care related to:
- Do not reduce spending (2 mentions)
 - Increase income (1 mention)

Children's and family services

Budget simulator descriptions

1.26 Children's social care

We help children and young people in Oxfordshire who are vulnerable or at risk of harm to be safe and well. We work with families and other organisations to protect their rights and prevent abuse and neglect. We also assess their needs and provide or arrange services to support them. This is our legal duty under the Children Act 1989, 2004 and 2017 and the Health and Social Care Act 2018.

We support children to stay safely with their families or family networks when they need help and protection. Working with parents and children we help make changes and improve outcomes by tackling the things that cause concerns and the family distress. Currently we support 1,738 individuals.

We provide services for 765 children and young people who can't live with their own families, finding them loving foster families and good homes and making sure that they are healthy and happy. When young people are leaving our care, we make sure they have a safe place to live and a plan for their goals for the future.

We provide social care services for 403 children and young people with very complex disabilities and health needs, who need high levels of practical physical care and support.

We welcome children and young people who come to our country alone as asylum seekers and need our help. We give them care, support, education and a chance for a better future

Family help

We help families, children and young people in Oxfordshire who are facing difficulties to overcome them and prevent future problems.

Children and family hubs are places where you can get advice and support on various topics, such as parenting, health, education and more. Currently there are 1,007 individuals being supported by this service.

The targeted youth support service helps young people who are at risk of getting into trouble or harm. It helps them deal with issues such as drugs, alcohol, crime, violence, mental health and more.

Our education, employment and training service supports young people who are not in school, work or training. It helps them find opportunities to learn new skills, get qualifications and find jobs.

We also work with local groups and organisations to provide activities and programmes for families, children and young people. Working with these groups also helps them to connect with other people in their area and access other services.

Education and schools

We provide access to education and training for Oxfordshire's children, including those who are excluded from school or in the criminal justice system. We also oversee the school admissions process, make sure there is enough early years' provision for children under five and provide specialist services to support schools to improve. We also support children and young people with their education and health and care plans, allowing them to get the support they need to thrive in our schools.

Special educational needs and disabilities (SEND)

We work with partners to meet the needs of children and young people aged 0 - 25 with special educational needs and disabilities (SEND) and their families. We assess their needs and provide or arrange appropriate support according to their individual needs. Currently 6,639 children and young people in Oxfordshire have an education and healthcare plan.

We also provide an impartial information and advice service, as well as support some SEND pupils in schools with educational psychologists, speech and language therapy and occupational therapists. This is our legal duty under the Code of Practice 2014.

Home to school transport

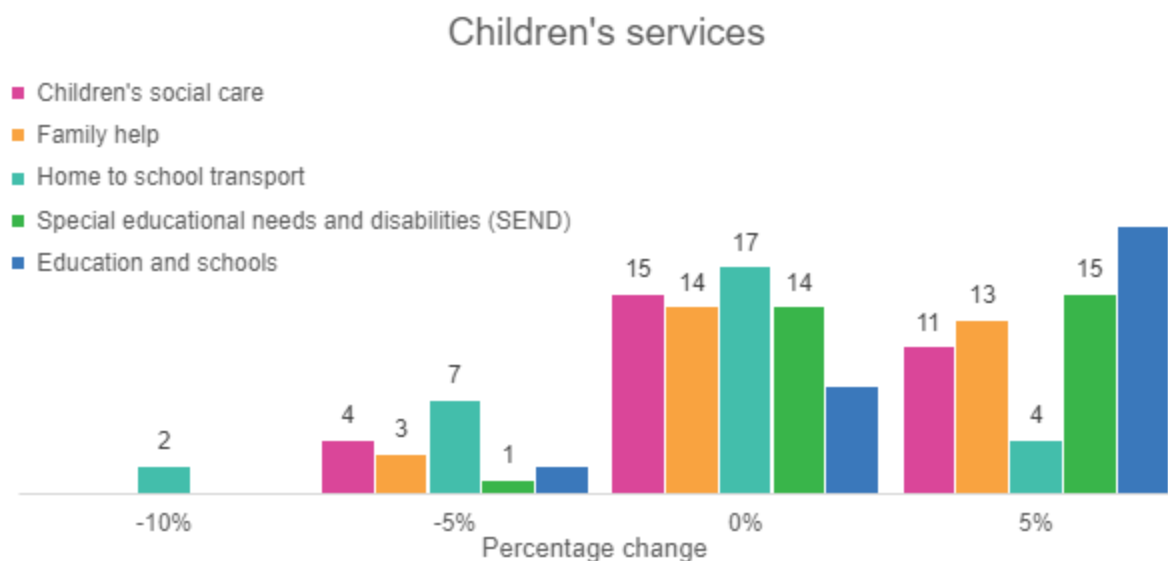
We help eligible children from reception to year 11 get to school by providing them with transportation assistance. Usually they get a free pass to use on public buses or trains but sometimes we arrange for them to travel on a special bus, coach, or minibus. There are just over 6,000 young people who are eligible to use mainstream school transport in Oxfordshire.

Some children with extra needs may travel by taxi to help them access school and education.

- 1.27 The children's and family service group contained five sliders: children's social care, family help, education and schools, special educational needs and disabilities (SEND) and home to school transport.

The chart below shows how people responded for service items (sliders) presented in the simulator.

Young people's budget simulator choices for children's services grouping



Written feedback

1.28 In all, 22 young people gave written feedback on the 'children's and family services' section of the simulator, which included 24 different comments. More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more comments in section and these are as follows:

- Importance of service (9 mentions)
- Service quality (5 mentions)
- Reduce spending (4 mentions)
- Do not reduce spending (3 mentions)

1.29 Many comments emphasised the importance of supporting young children as they are seen as the future contributors to the economy. There is a strong sentiment that children deserve to be supported and provided with opportunities. *"Children's lives are very important because you need happy and smart children to build a good future."*

Comments also highlighted the importance of helping children with special educational needs and disabilities. There are concerns about the quality of SEND services, including a lack of places in SEND schools. *"SEN children are often ignored and if we help them as children there could be less strain on the adult services."*

Home to school transport received the majority of comments relating the reducing spending, with suggestions that public transport schemes and car sharing could be better for the environment as well as helping to reduce the cost of providing home to school transport. *"I decreased this because there*

are other transports that are public which is better for the environment.”

Comments against reducing spending on children's services emphasised the impact on, and importance of, children's mental health. There are concerns about children struggling with school and mental health problems, and the need for support services. *“children social care we do need... as most kids struggle with school and mental health problems”*

1.30 Other themes for written feedback regarding children's services related to:

- Misunderstanding of OCC power/responsibilities (2 mentions)
- The council should not provide this service (1 mention)

Highways operations

Budget simulator descriptions

1.31 Highways maintenance

We have to keep the roads in Oxfordshire safe for everyone. We look after 3,000 miles of roads, as well as paths, bridges and trees. We fix potholes, resurface roads, make roads safer, clear snow and ice in the winter, unblock drains and cut grass on the sides of the roads.

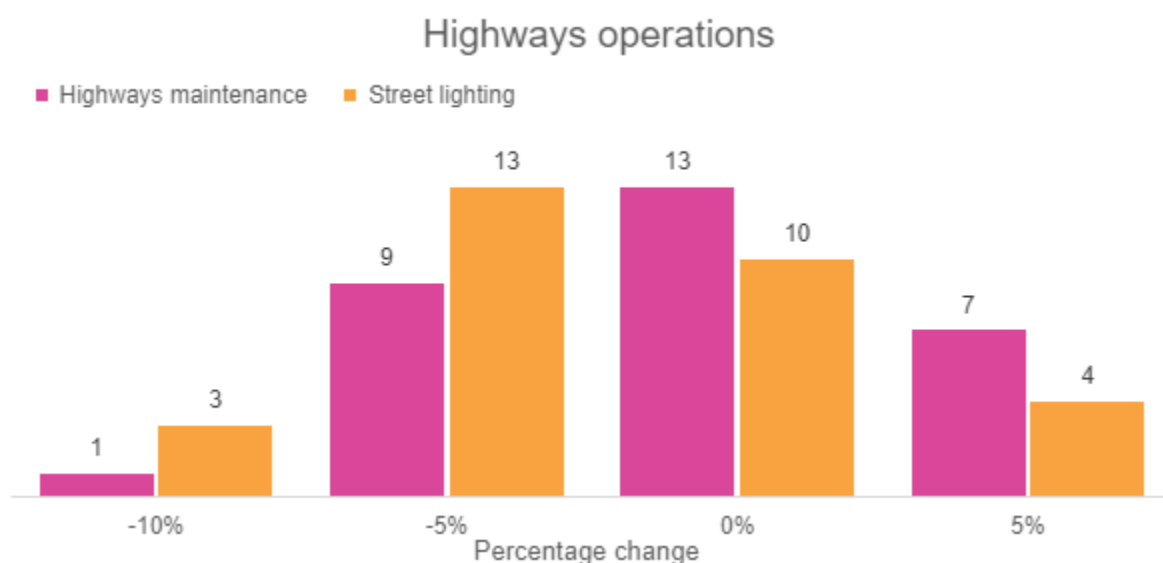
Street lighting

We maintain over 60,000 street lights, signs and bollards that light up the roads and paths in Oxfordshire. Most of them are LED lights, which use less energy and last longer. Our streetlights are managed (what times they are on and when they are brighter or dimmer) to save energy.

1.32 The highways operations grouping contained two sliders: highways maintenance and street lighting.

The chart below shows how people responded for both items (sliders) presented in the simulator.

Young people's budget simulator choices for highways operations



Written feedback

1.33 In all, 16 young people gave written feedback on the 'highways operations' section of the simulator, which included 23 different comments. More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more comments in section and these are as follows:

- Reduce spending (6 mentions)
- Roads and transport (5 mentions)
- Do not reduce spending (5 mentions)
- Importance of service (4 mentions)

1.34 Several comments suggest reducing street lighting to save costs whilst reducing light pollution. There are suggestions to reduce cost and energy use by using solar lighting and LED bulbs. However, there are also comments emphasising the importance of street lighting for safety, especially in darker times of the year. *"Increasing street lights can increase the safety of areas because some people feel scared to enter areas which are dark."*

Many comments emphasise the need for road repair and maintenance, particularly fixing potholes and improving road conditions. Some feel that highway maintenance funding should not be reduced, and is especially important in rural areas of Oxfordshire. *"...other things are more important like highway maintenance which lower the accident rate on the highway."*

- 1.35 Other themes for written feedback regarding highways operations related to:
- Service quality (2 mentions)
 - Increase income (1 mention)

Place, transport and infrastructure

Budget simulator description

1.36 Place, transport and infrastructure

We support and encourage thriving communities in Oxfordshire, mainly by managing travel and connectivity so that people can easily get to important places (such as health services, education, shops and workplaces) and goods can be moved in Oxfordshire. We have a plan for the county that respects the individual needs of different areas in Oxfordshire, and more local travel area plans to help us understand what transport might be needed to support communities in the future.

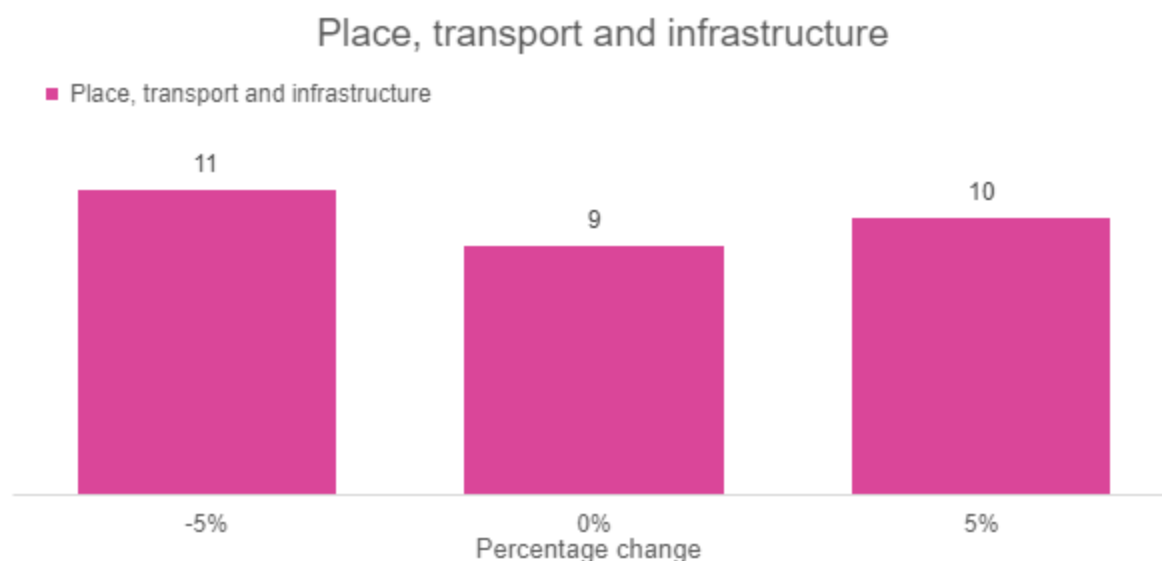
We encourage people to travel by walking, cycling and using public transport. We work with other groups and organisations to provide services and make changes that improve travel and transport. We also build roads, bridges and other transport facilities that are funded by government, work with businesses who build new housing and business properties, and by working with others in partnership to deliver services.

We want to make Oxfordshire a better place to live and work, where people can benefit from types of transport that help prevent climate change and improve air quality improving the health and wellbeing for residents.

We support bus services and provide free bus passes for older people and disabled people and their companions. We ensure that new housing and commercial developments and new cycleways, walking routes, bus lanes and roads meet our communities' needs and the overall vision for Oxfordshire as a greener, fairer and healthier county.

- 1.37 The place, transport and infrastructure group had just one slider. The chart below shows how people responded for place, transport and infrastructure as presented in the simulator.

Young people's budget simulator choices for place, transport and infrastructure



Written feedback

- 1.38 In all, 15 young people gave written feedback on the 'place, transport and infrastructure' section of the simulator, which included 22 different comments. More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more comments in section and these are as follows:
- Roads and transport (9 mentions)
 - Importance of service (5 mentions)
 - Do not reduce spending (4 mentions)
- 1.39 Comments were primarily focussed on public transport services, highlighting their use by young people and emphasising the need for continued investment public transport. It is suggested that if the council takes over transport costs and fares might go down, encouraging more people to use public transport. "Travel is important and should be cheaper."
- 1.40 Here is a high-level thematic summary of the other comments made for 'place, transport and infrastructure':
- Feedback on the budget simulator (2 mentions)
 - Reduce spending (1 mention)
 - Service quality (1 mention)

Planning, environment and climate change

Budget simulator description

1.41 Strategic planning

We are in charge of planning for minerals and waste in Oxfordshire. We also give advice on planning for infrastructure, such as roads, schools and health services. We do this by responding to consultations on planning applications and on local area plans.

Environment and climate action

Reducing our impact on the environment is important to us and is part of all the work that we do. This part of our budget is about the work of our environment and climate action teams, who play an important part in improving the natural environment and people's access to it, reducing pollution and making sure we are ready to deal with more severe weather.

We are responsible for fixing drainage and flooding issues on highways and roads across Oxfordshire, including blocked drains and gullies on the road. We are also responsible for co-ordinating the emergency response to flooding and managing the flood risk from surface water, groundwater and ordinary watercourses. We work with a range of organisations including the Environment Agency, Thames Water, the city and district councils, farmers and landowners to do this.

We also work with the city and district councils (and local communities) to protect and improve nature and access to green and open spaces. We work with the Local Nature Partnership to protect our heritage, wildlife and landscapes in Oxfordshire, as well as increasing the number of trees.

We help people enjoy the countryside by looking after and expanding the paths and trails that people can walk, cycle or ride horses on. We work to keep these paths clear, mapped and sign-posted, as required by law. We work with volunteers and community groups to make our environment better and safer for everyone.

We work to reduce pollution and make Oxfordshire more energy efficient by:

- Supporting people on very low incomes to make their homes more energy efficient. This helps to reduce their bills as well as keeping them warmer and healthier.
- Working with other organisations to make sure Oxfordshire's energy system can support communities and homes to have more chargers for electric cars and use more renewable energy.

- Reducing how much energy council buildings use, and switching to vans, cars other vehicles that create less pollution. We also support schools to make these changes.
- Working with companies that supply things to the council to help them reduce their environmental impact.
- Reducing traffic congestion and encouraging people to walk, cycle or use public transport (where possible) instead of driving.
- Supporting communities to do things that are good for their local area and the environment. For example, having repair cafes, planting community orchards and giving people advice on how to lower their energy bills.

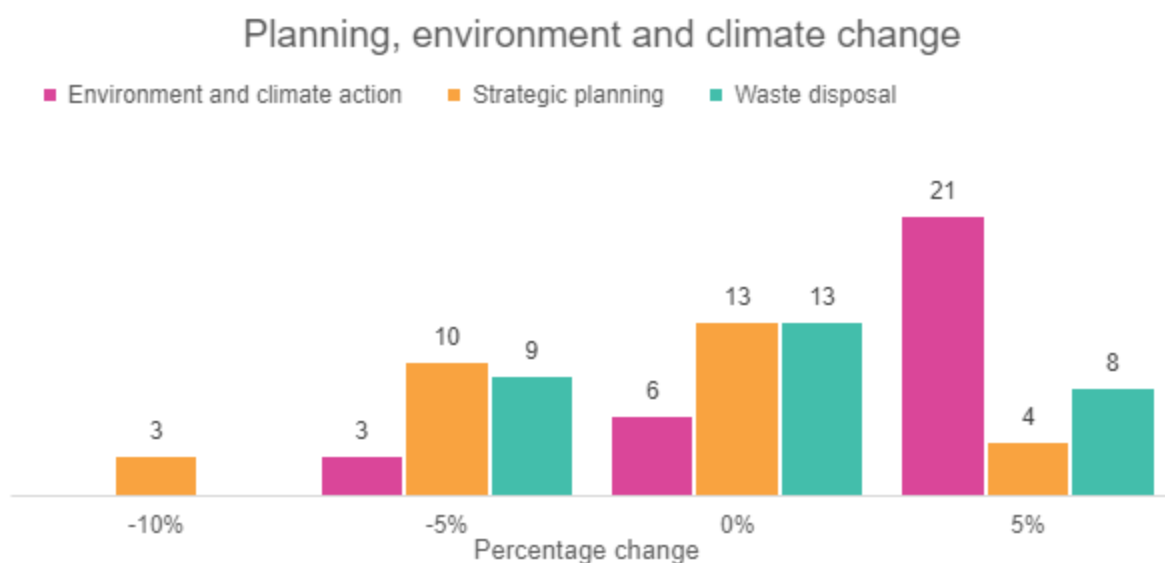
Waste disposal

We are responsible for getting rid of household waste in Oxfordshire. This includes recycling, green waste and black bin waste. However, we don't do bin collections; they are arranged by your local district or city council.

We also have to provide places where people can take their household waste to be recycled. These are called household waste recycling centres. We have seven of these in Oxfordshire. They are visited by about one million people every year and they take in about 40,000 to 45,000 tonnes of waste every year.

- 1.42 The planning, transport and climate change grouping contained three sliders: strategic planning, environment and climate action and waste disposal. The chart below shows how people responded for all three service items (sliders) presented in the simulator.

Young people's budget simulator choices for planning, environment and climate change



Written feedback

- 1.43 In all, 19 young people gave written feedback on the 'Planning, environment and climate change' section of the simulator, which included 27 different comments. The key themes were:
- Climate action (18 mentions)
 - Reduce spending (4 mentions)
- 1.44 There is a strong sentiment that the environment is crucial for future generations and that immediate climate action is needed before it is too late. There is a belief that future spending can be reduced by addressing climate change now. "We really need to work on the environment and the climate as future generations will have to suffer from our actions."
- There is a sentiment that spending on other services, such as planning, can be reduced to prioritise the environment. "Planning is important but saving and preserving our environment is vital to survive."
- 1.45 Other themes for written feedback regarding environment and climate change related to:
- Waste (2 mentions)
 - Importance of service (2 mentions)
 - Do not reduce spending (1 mention)

Public health

Budget simulator description

- 1.46 Public health
- We provide services to improve people's health and help them to avoid getting sick. This includes work to tackle health inequalities (for example, where people in one area of Oxfordshire have worse health or don't live as long as people in another area) so that everybody can live longer, healthier lives. We provide services that help to stop illnesses that can be passed from one person to another and we help local health services to meet the needs of people in Oxfordshire. This includes making sure that services are easy to access, effective and good value.

We work with other council services, communities and organisations to reduce the differences in health between different groups of people and to make places healthier.

Services that we pay for include:

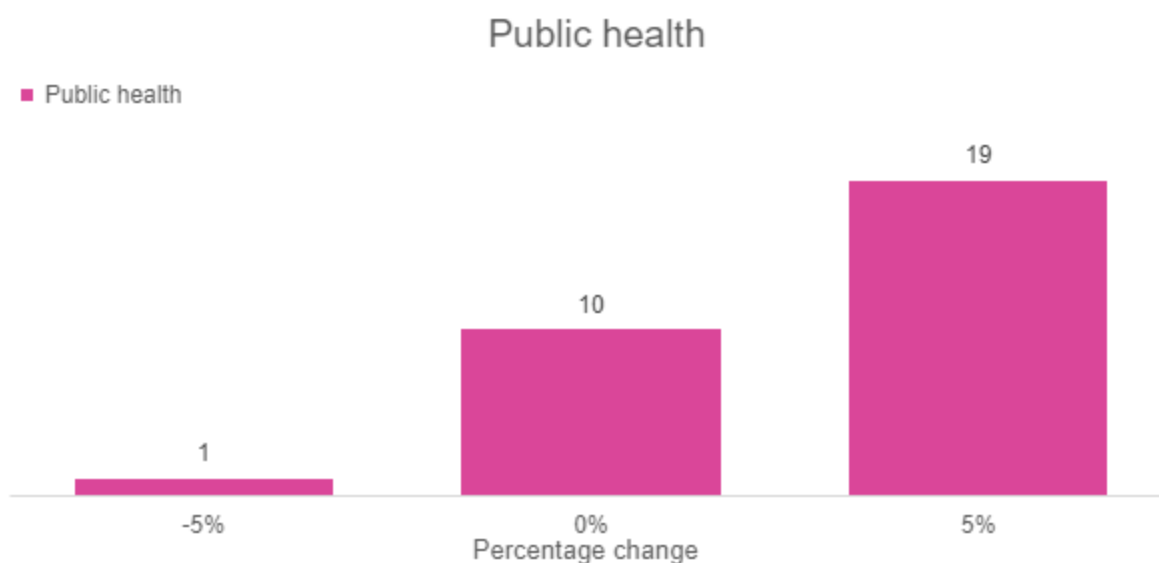
- childhood health visitors and school nurses
- NHS health checks for adults over 40 years old
- reducing the harm caused by smoking, drugs, alcohol and obesity
- sexual health services.

Most of the money for these services comes from a special grant that we can only use for public health. The simulator slider for public health represents what is paid for with the council's money and other grants, mainly services that reduce health inequalities and help people who are affected by domestic abuse or drug and alcohol problems.

1.47 The public health group had just one slider.

The chart below shows how people responded for public health as presented in the simulator.

Young people's budget simulator choices for public health



Written feedback

- 1.48 In all, 19 young people gave written feedback on the Public Health section of the simulator, which included 22 different comments. Key themes were:
- Importance of service (10)
 - Misunderstanding of OCC power/responsibilities (4 mentions)
- 1.49 Comments emphasise the importance of public health, stating that it saves lives, helps people live longer, and is essential for a functioning council. There is a strong sentiment that health should always be a high priority, especially in light of recent contagious diseases like COVID-19. *“Health is the utmost priority as there is no point making a perfect future if there is no one to live in it.”*

Some comments express frustration with long waiting times for doctors and the perceived unfairness that those who can afford private doctors receive quicker treatment. Recommendations for improving this include higher wages to increase staffing. *“lots of the times there is a big wait for the doctors and some people might not be able to wait that long.”*

1.50 Other themes for written feedback regarding public health to:

- Increase income (2 mentions)
- Service quality (2 mentions)
- Reduce spending (1 mention)
- Do not reduce spending (1 mention)

Safety services

Budget simulator description

1.51 Fire and rescue

Oxfordshire Fire and Rescue Service is part of the county council and our firefighters operate from 25 fire stations across the county. We protect communities, reduce harm and save lives through education and advice about fire safety. We also respond to emergencies, such as fires, road accidents, chemical incidents, flooding and extreme weather. We work with partners to plan and prepare for major incidents.

We are the statutory fire authority for Oxfordshire. That means that it is our job to check buildings for fire safety, give advice to businesses on fire safety responsibilities and make sure they follow the rules. If they don't, we can take action to make sure everyone stays safe. This is our legal duty under the Fire and Rescue Services Act 2004 and the Civil Contingencies Act 2004.

Trading standards

Trading Standards works to protect residents and businesses and takes action, including enforcement, when needed.

This covers things like weights and measures; product safety; food standards; unfair trading practices; animal health and disease control; environmental requirements; and price marking and comparison.

In addition, it covers rules around the sale of products that have age limits, such as tobacco and vapes; the licensing and inspection of sites storing explosives and petroleum; and the safety certification of sports stadiums. Trading Standards also works to protect people from financial abuse, like scams, and enforces weight restrictions on roads.

1.52 The safety services grouping contained two sliders: fire and rescue and trading standards.

The chart below shows how people responded for all three service items (sliders) presented in the simulator.

Young people's budget simulator choices for safety services



Written feedback

- 1.53 In all, 16 young people gave written feedback on the 'Safety services' section of the simulator, which included 14 different comments. Key themes were:
- Importance of service (10 mentions)
 - Reduce spending (2 mentions)

- 1.54 There is a sentiment that trading standards are important, particularly addressing issues such as vaping among young people. Underage sales are highlighted as a significant problem, with several comments mentioning issues at schools. *"Vaping has become a large issue for younger people and being able to control it would hopefully reduce the easiness of being able to get products like this."*

Comments also emphasise the importance of the fire and rescue service and how they are keeping people safe. *"Fire and rescue are very important to save peoples lives."*

Some respondents felt that spending could be reduced, with a suggestion that some responsibilities could be transferred to businesses. *"I think that personally we could spend a little less on safety services"*

- 1.55 Other themes for written feedback regarding cultural services related to:
- Climate action (1 mention)
 - Importance of service (1 mention)

Cultural services

Budget simulator descriptions

1.56 Libraries

We have to provide a library service for everyone who lives, works and studies in Oxfordshire by law. Our 45 libraries are open to everyone and they offer many things such as books, information, free wi-fi and computers and social activities. We know that some people cannot come to the libraries so we also have an app, online resources and a home library service for people who need it.

Museums and history services

We run five places where you can learn about Oxfordshire's history and heritage:

- The Oxfordshire Museum (Woodstock), where you can see our permanent collections, exhibitions and activities.
- The Museums Resource Centre (Standlake), where we keep our reserve collections, and where people can learn about Oxfordshire's history and see important historical information.
- Swalcliffe Barn (near Banbury) is a medieval barn where we display large vehicles used for farming and trade. The barn is a Graded 1 listed building, which means that we have to protect it and not change it.
- The remains of the Bishop's Palace (Witney), which was built more than 800 years ago.
- The Oxfordshire History Centre (Cowley), where we keep the county's public archives, records and core local history collection.

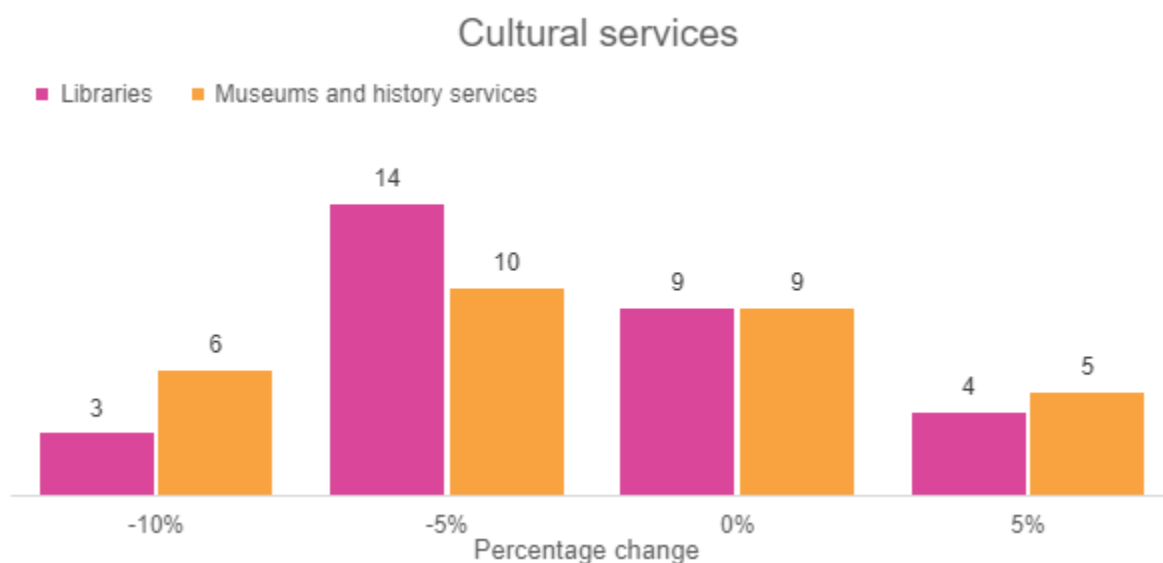
We offer these services to everyone in communities. We also have some legal responsibilities to look after these places and collections.

As well as running our own places, we also help other organisations that provide access to heritage across the county, including Oxford City Council (who run the Museum of Oxford) and the Victoria County History of Oxfordshire.

1.57 The cultural services grouping contained two sliders: libraries, and museums and history services.

The chart below shows how people responded for both items (sliders) presented in the simulator.

Young people's budget simulator choices for cultural services



Written feedback

1.58 In all, 22 young gave written feedback on the 'cultural services' section of the simulator, which included 29 different comments. From reviewing the comments, the key themes emerging were:

- Reduce spending (13 mentions)
- Importance of service (12 mentions)
- Do not reduce spending (3 mentions)

1.59 There are conflicting sentiments on the importance of cultural services. Some comments suggest that these services are not essential and that the budget could be better allocated to more important services like education, housing, and healthcare. "libraries aren't used much because schools have libraries and book are cheaply available at charity shops."

However other comments emphasise the importance of cultural services for education and community engagement, particularly for young people, and highlight the need to protect their funding. Libraries and museums are seen as valuable resources for learning and personal growth, providing safe and warm spaces for people. "The information helps teach us so much and will make us happier people. These places aren't just a source of education for all ages, they are a safe, warm place that people can somehow find support."

1.60 Other themes for written feedback regarding cultural services related to:

- Service quality (1 mention)

Running the council

Budget simulator description

1.61 Running the council

The county council needs services that help us to do our work for Oxfordshire's residents and communities and meet our legal responsibilities. These services include finance, HR, IT support, law and governance, communications, customer services, policy and performance, procurement and property services.

1.62 The running the council group had just one slider.

The chart below shows how people responded for running the business as presented in the simulator.

Young people's budget simulator choices for running the council



Written feedback

1.63 15 young people gave written feedback on the 'running the council' section of the simulator, which included 13 different comments. From reviewing the comments, the key themes emerging were:

- Reduce spending (6 mentions)
- Service quality (4 mentions))
- Importance of service (2 mentions)

1.64 Many respondents expressed the belief that the council spends too much money on things that are not noticeable, while others mention that having good staff would mean that not so many staff are needed. Commenters suggest that a reduction in spending here could be used to fund front line

services. *"I think their could be cuts made into running the council that would further benefit other services."*

A positive perception of the council is shown in some comments, with a sentiment that the council is run well and is in a stable condition. *"I think the council are doing a great job."*

Some commenters highlight the importance of this service in supporting council functions. *"Its very important otherwise everything else doesn't work."*

- 1.65 Other themes for written feedback regarding running the business related to:
- Do not reduce spending (1 mention)

Council Tax

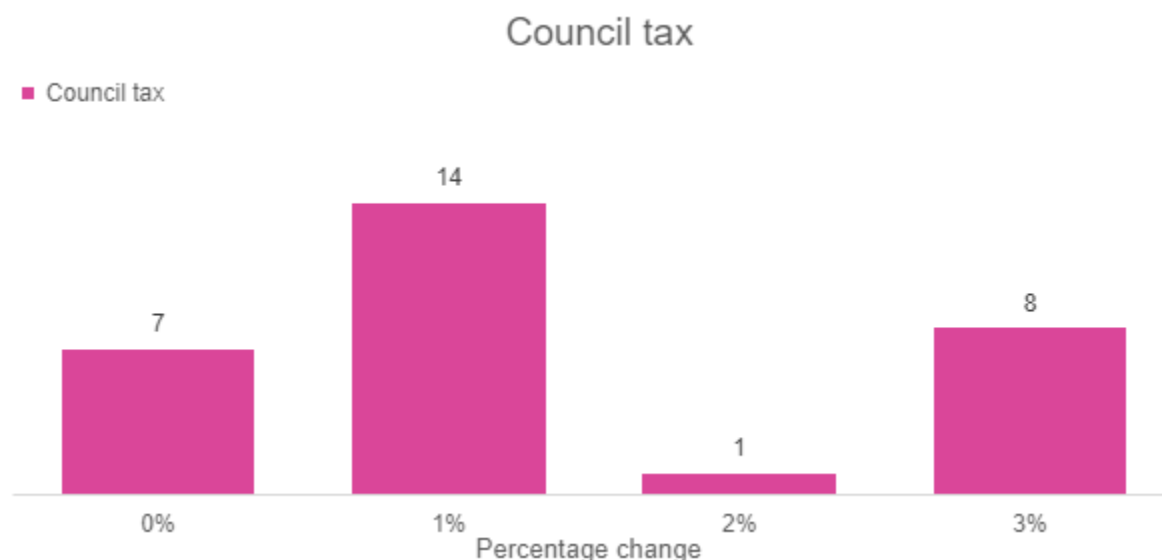
- 1.66 The young people were informed that in Oxfordshire, council tax bills are made up of several different amounts of money that go to different organisations and that Oxfordshire County Council's element of their council tax bill is made up of two parts:
- The 'core' or general council tax used for all county council services, including highway maintenance; children and adult social care; waste management and recycling; fire and rescue, and libraries.
 - An adult social care 'precept', which is an additional charge on top of core council tax that can only be spent on adult social care services.

Budget simulator users were also informed that:

- Funding for the financial year 2025/26 is currently uncertain for all local authorities because of the general election. This includes money from government, grants and our ability to raise council tax.
 - The government tells local authorities how much we can raise council tax by without needing a referendum; this is called the referendum limit. If we want to raise council tax higher than the limit, we would have to ask people in Oxfordshire to vote on it, and could only do it if they voted yes. We don't yet know what the referendum limit will be for the financial year 2025/26. The government will tell us later in the year.
- 1.67 The council tax slider had three options as follows:
- 0%: Our current medium term financial strategy includes a 1.99 per cent rise. This is shown as 0 per cent in the simulator.
 - 1%: Increasing this by one per cent is equal to an overall 2.99 per cent council tax rise, would give an additional £5m for services.

- 2%: Increasing this by two per cent is equal to an overall 3.99 per cent council tax rise, would give an additional £10m for services.
- 3%: Increasing this by three per cent is equal to an overall 2.99 per cent council tax rise, would give an additional £15m for services.

Young people's budget simulator choices for council tax



- Overall, 23 young people chose to increase council tax on top of the 1.99% already proposed
- On average, the budget simulator shows that people were willing to increase by 1.33 per cent.
- 14 young people (47 per cent of respondents) chose to increase council tax by an additional one per cent (to 2.99%)
- 1 young person (3 per cent of respondents) chose to increase council tax by an additional two per cent (to 3.99%)
- 8 young people (27 per cent of respondents) chose to increase council tax by an additional three per cent (to 4.99%)

Written feedback

- 1.68 22 young people gave written feedback on the council tax section of the simulator, which included 19 different comments. The primary theme was around increasing income (17 mentions), including:
- Increase in council tax is acceptable (14)
 - Increase in council tax is not acceptable (1)
 - Reduce in council tax (1)
 - A need for increased funding from national government (1)
- 1.69 Many comments suggest that increasing council tax could help fund services that benefit everyone. There is a sentiment that those who can afford to pay more should do so to improve the quality of life for others. *"It would do well for*

everyone to help but it has to be from those who can afford it, otherwise it worsens the situation and not helps it."

Several comments express concerns about the cost-of-living crisis and the impact of higher taxes on struggling families. *"Lots of people are already struggling, no one family should have to pay more than they have to. I think families with more children, poorer housing, disability or in foster care should be able to pay less."*

2. Budget simulator focus groups

Introduction

- 2.1 On Thursday 20 June and Friday 19 July 2024 we held two in-person focus groups for secondary school-aged young people, so they could try out our budget simulator and tell us their priorities.
- 2.2 Both focus groups were held between 5.30pm – 8.00pm at County Hall and were facilitated by members of the council's engagement and consultation team. Equipment was provided (laptops and/or iPads) for attendees to use. A set £20 thank you payment was offered, alongside reimbursement of travel expenses. Additionally, hot food, snacks and refreshments were provided and a certificate of participation for all attendees was awarded.

Approach

- 2.3 The aims of the focus groups were to:
 - engage young people with the council's budget simulator
 - explore what additional support or changes may be needed to the budget simulator to empower young people to use it
 - seek feedback on young people's priorities for the council and its services
- 2.4 The first focus group was a tester session to enable young people to pilot, and feedback on, the budget simulator tool itself and as well to have a go at submitting a balanced budget. As this was a pilot, we deliberately did not provide much in the way of an introduction, as we wanted young people to test out using the simulator based on only the information provided on the simulator pages. Following the first group, some changes were made to the budget simulator to make it easier to use. We also recognised that it is still a complex tool and for young people it is best suited to being used in a supported environment such as in a group, classroom environment etc.
- 2.5 With this in mind, to give more young people the opportunity to take part in the budget simulator we organised a second focus group. This focused on giving

more introductory information about the county council, the services we provide, and how decisions are made. We did not specifically seek feedback in this group on the young people's views on the budget simulator tool itself. Instead, we used it as an opportunity for young people to provide feedback on the council's nine strategic priorities to add to the views of other young people collated at the budget sounding boards.

Recruitment and attendees

- 2.6 To recruit participants for the first focus group, information was provided, along with a combined 'register your interest' and consent form on the county council's consultation platform, Let's talk Oxfordshire. Emails with a link to this page were sent to young people on the engagement and consultation team's mailing list (and/or their parents/carers) for which young people have previously signed up to stay in touch and learn about future opportunities to get involved and share their views.
- 2.7 For the second focus group, information about the opportunity was again provided, on the county council's consultation platform, Let's talk Oxfordshire. Again, emails were sent to the young people on the Engagement and Consultation Team's mailing list (and/or their parents/carers) and in addition, information was shared with residents across the county through the 'Your Oxfordshire' newsletter. This was with a focus on encouraging parents/carers to get their children to participate. Schools who'd registered their interest in the sounding boards but were unable to attend were also actively targeted with information about the opportunity for their pupils to get involved. Finally, councillors who expressed an interest were also given the information to promote where possible through their local secondary schools or local youth groups.
- 2.8 Overall, the two focus involved a total of 29 young people from across Oxfordshire (13 at the first focus group and 16 at the second focus group). They were all aged between 12 – 17 years old and their demographic profile reflects the details given in the budget simulator section of the report.

Key findings

Feedback on the council's strategic priorities

- 2.9 As specified above, this task was only completed by the 16 participants at the second focus group. The young people attending the focus group were divided into three groups and were asked to choose their two most important and two least important of the council's nine strategic priorities from a young person's perspective, and write individual post it notes for each saying why they made these choices. As the three groups each had two choices, this meant there were six 'votes' in total for both the most important and least important strategic priorities.

Table 4: Young people's choices for most important strategic priorities

2. Strategic priority	3. Number of tables where the priority was mentioned	4. Ranking 5.
6. 1. Put action to address the climate emergency at the heart of our work.	7. 2	8. 1
9. 3. Prioritise the health and wellbeing of residents.	10. 2	11. 1
12. 7. Create opportunities for children and young people to reach their full potential.	13. 1	14. 2
15. 9. Work with local businesses and partners for environmental, economic and social benefit.	16. 1	17. 2

The strategic priorities not chosen by any tables as the most important were:

- 2. Tackle inequalities in Oxfordshire
- 4. Support carers and the social care system
- 5. Invest in an inclusive, integrated and sustainable transport network
- 6. Preserve and improve access to nature and green spaces
- 8. Play our part in a vibrant and participatory local democracy

Table 5: Young people's choices for least important strategic priorities

18. Strategic priority	19. Number of tables where the priority was mentioned	20. Ranking 21.
22. 8. Play our part in a vibrant and participatory local democracy.	23. 3	24. 1
25. 6. Preserve and improve access to nature and green spaces.	26. 1	27. 2
28. 4. Support carers and the social care system.	29. 1	30. 2
31. 9. Work with local businesses and partners for environmental, economic and social benefit.	32. 1	33. 2

The strategic priorities not chosen by any tables as the most important were:

- 1. Put action to address the climate emergency at the heart of our work
- 2. Tackle inequalities in Oxfordshire
- 3. Priorities the health and wellbeing of residents
- 5. Invest in an inclusive, integrated and sustainable transport network
- 7. Create opportunities for children and young people to reach their full potential

Written feedback

Group 1

Group 1 consisted of five young people, who chose as their two most important strategic priorities:

- 1. Put action to address the climate emergency at the heart of our work.
- 7. Create opportunities for children and young people to reach their full potential.

The young people gave the following reasons for choosing these as their most important priorities:

1. Put action to address the climate emergency at the heart of our work.
 - *"Number 1 is important because it covers a lot of the stuff that we need to change in our community."*
 - *"#1 linked in with a lot of other things like #5 and #6. It is important because if we don't go extinct, we can fix everything else."*
 - *"Number one is important because climate change kills animals and destroys homes."*
 - *"Number one is important because if the climate emergency is not addressed soon then the climate will continue to get hotter. If we fix it, 9, 5 and 6 will also be fixed."*
 - *"To tackle our climate emergency before we run out of time and it's too late."*
7. Create opportunities for children and young people to reach their full potential.
 - *"To help those who may need extra support or help."*
 - *"#7 also links to a lot of other things, like #2. There are a lot of mental health issues in young people and schools are horribly underfunded."*
 - *"Number 7 is important because children need to be well educated and so that when they are older they will be able to make important decisions."*
 - *"Number 7 is important because children are the world's future leaders."*
 - *"7 is important because many children's full potential is wasted by lack of teachers facilities and they won't be able to have a bright future."*

Group 1 chose the following as their two least important strategic priorities:

- 6. Preserve and improve access to nature and green spaces.
- 8. Play our part in a vibrant and participatory local democracy.

The young people gave the following reasons for choosing these as their least important priorities:

6. Preserve and improve access to nature and green spaces.
- *"I don't think number #6 is as important because it closely links to #1 and we said #1 was very important."*
 - *"I thought 6 was important but everyone else disagreed with me."*
 - *"I think 6 is the least important because it is a less impactful version of 1."*
 - *"It links in with number one but doesn't [?] have much support."*
 - *"I think 6 is not important because it's like 1 just worse."*
8. Play our part in a vibrant and participatory local democracy.
- *"8 is not as important because locals are not as well-informed as experts."*
 - *"I think that 8 isn't that important because I think that it is better to have people in charge who know what they are doing than to ask people who don't know much."*
 - *"I don't think #8 is as important because it is, in my opinion, less of a priority."*
 - *"Isn't that important or urgent [?]."*
 - *"I think 8 is not as important as the others."*

Group 2

Group 2 consisted of five young people, who chose as their two most important strategic priorities:

- 9. Work with local businesses and partners for environmental, economic and social benefit.
- 3. Prioritise the health and wellbeing of residents.

The young people gave the following reasons for choosing these as their most important priorities:

9. Work with local businesses and partners for environmental, economic and social benefit.
- *"I think 9 and 3 are the most important... 9 can help local business which will help our community out."*
 - *"Because it will help the economy, business owners, and establish closer bonds between businesses, taxpayers and the government."*

- *"This is good because it can help with global warming as businesses contribute to global warming."*
- *"Local businesses because they run the local economy."*

3. Prioritise the health and wellbeing of residents

- *"I think 9 and 3 are the most important... 3 because it will also contribute to the wellbeing of our communities and social manner."*
- *"Because everyone should have access to health and health affects everyone in some way."*
- *"Prioritising the health and well-being of residents can cause people to flourish not just physically but mentally. As well as this can make people feel better/confident in wherever they are [?]."*
- *"Health and well-being because I enjoy health and makes communities happier."*
- *"The most important - to prioritise health and well-being of residents because it is important [?] to have a healthy country and it also saves money in other sectors."*

Group 2 chose the following as their two least important strategic priorities:

- 8. Play our part in a vibrant and participatory local democracy.
- 4. Support carers and the social care system.

The young people gave the following reasons for choosing these as their least important priorities:

8. Play our part in a vibrant and participatory local democracy.

- *"Democracy does not always get what people want as well as if the majority choose a group and there is a downfall everyone has to suffer the consequences."*
- *"I think democracy because making it less of a forefront issue won't make it a communist country."*
- *"Democracy isn't fair, the voting system is often corrupt and easily manipulated or subject to change."*
- *"We chose democracy (and social care and carers) as our least important because we do not believe they need to be prioritised in a financial manner."*
- *"Democracy because is kind of unsafe [?] since some people overpower others."*

4. Support carers and the social care system.

- *Carers are important however if we improve general health services for everyone.*
- *We chose social care and carers (and democracy) as our least important because we do not believe they need to be prioritised in a financial manner.*

Group 3

Group 3 consisted of six young people, who chose as their two most important strategic priorities:

- Put action to address the climate emergency at the heart of our work.
- Prioritise the health and wellbeing of residents.

The young people gave the following reasons for choosing these as their most important priorities:

1. Put action to address the climate emergency at the heart of our work.

- *"Number 1 is important as it ensures the next generation can thrive."*
- *"Climate change is underestimated threat we desperately need to address."*
- *"If we don't have good climate then we will have to possibly move houses away from the beaches and like sea levels might rise and kill people and in the less fortunate countries they might struggle."*
- *"1 is important because climate change is very urgent and if we don't quickly deal with it there will be severe consequences on a global and local scale."*
- *"We need to preserve our future and without our planet, there is no life, no future."*
- *"Because climate change is serious and we need to act now before it's too late"*

3. Prioritise the health and wellbeing of residents.

- *"There are not enough mental health services or health services in general."*
- *"Number 3 is important because it means people are fit and healthy to be helpful and happy in society."*
- *"Wellbeing (mental and physical) should be priority otherwise we'll all really suffer."*
- *"We all have a body and a life [?]. We all get unwell or need an extra bit of care. We all have a mind. We all want to be happy."*
- *"If we don't have good health of people then we will have a lower population which is bad and there will be lower life expectancy."*

- *“Health and wellbeing is very important because people must be happy for a good community.”*

Group 3 chose the following as their two least important strategic priorities:

- 8. Play our part in a vibrant and participatory local democracy.
- 9. Work with local businesses and partners for environmental, economic and social benefit.

The young people gave the following reasons for choosing these as their least important priorities:

8. Play our part in a vibrant and participatory local democracy.

- *“We already have a democracy so instead of spending on parties advertising, save money.”*
- *“We already have a democracy so we don't need this as much.”*
- *“We live in a country of democracy. We can scale back on everything to create a more gentle approach and not so full on.”*
- *“We already live in democratic society.”*
- *“We already live in a democracy country and they wasted a lot of money in the last vote that could have been put into something more important.”*
- *“I think 8 is not so important because we live in a country where democracy is a value [?] and people pick the government anyway.”*

9. Work with local businesses and partners for environmental, economic and social benefit.

- *“Local businesses can support themselves they made need support but more important services first.”*
- *“Local businesses already get a lot of support.”*
- *“Local businesses can adequately [?] support themselves and independently be successful.”*
- *“Businesses can support themselves and already are being friendly and eco.”*
- *“I think 9 is not so important because people can still invest in businesses.”*
- *“We do have lots of very important businesses that already deal with all of this.”*

3. Budget Sounding Boards

Introduction

- 3.1 On Wednesday 3 July and Thursday 11 July 2024, we held two in-person sounding boards for secondary school aged children. The aim of the sounding boards was to gather insight from a student's perspective, of the council strategic priorities and spending. Young people were also invited to submit a response into the budget simulator after the event, should they wish to.

Attendees

- 3.2 The two events brought together 35 young people across the two days, aged between 11 to 15. The Oxford budget sounding board was held at County Hall and involved students from Greyfriars Catholic School, the second event was held at Warriner School near Banbury and involved its students.

Methodology

- 3.3 Schools were invited to bring students to an event that would meet curriculum needs as well as meeting the council's engagement expectations for the budget. With a captive audience from schools, there was no requirement to pay or 'entice' an audience to the event. The aims of the sounding boards were to:
- engage young people in citizenship conversations and specifically how the council and local politics work, the role of the council, its services and priorities and how it is financed
 - help young people to understand more about money management, using a simulated exercise
 - seek feedback on their priorities for the council and its services
- 3.4 The sounding boards were hosted by one of the council's engagement and consultation specialists. The table discussions were facilitated by a mix of staff from the engagement and consultation team and youth workers. An agenda was created to ensure the council could not only gain insight, but so the day was engaging and informative for the students. It was important to set the scene and to ensure that all the young people equally understood what the council does and were ready for what was expected of them later in the day. Therefore, we delivered tasks 1, 2 and 3 to enable the young people to understand what the council does, how it spends its money, how budgeting works and how difficult it can be.
- Task 1: How decisions are made and what the council does
 - Task 2: How Oxfordshire County Council manages the budget
 - Task 3: Budgeting skills - activity: Solve Sam's budget

3.5 After lunch we focused on the final task which was delivered in 3 parts

Task 4: Council's strategic priorities: what are your most and least important

- Part 1: Discuss the service priorities and consider questions you have about them
- Part 2: Council's Strategic priorities; what are your two most and least important and why
- Part 3: Raise questions with the directors and other officers

3.6 Young people were asked to note down their questions, thoughts and reasons at each stage allowing us to gain insight into their decision making. The three directors and other senior staff who attended the two events listened, discussed and answered questions directly with the young people.

Key findings

3.7 The afternoon session was 'council's strategic priorities: what are your most and least important'. The session focused on what the young people thought of the strategic priorities. For this task the tables of young people had to decide which two of the council's nine strategic priorities were most important to them and which two were least important to them. With eight groups both having two choices, this meant that there were up to 16 'votes' for the strategic priorities. Whilst all the groups managed to choose their top two priorities, many found it difficult to identify their least important. Some individuals found it hard to agree on a group decision and were offered an opportunity to share a different priority, however individuals' choices are not reflected in the charts below.

Most important strategic priorities

Table 6: Young people's choices for most important strategic priorities

34. Strategic priority	35. Number of tables where the priority was mentioned	36. Ranking 37.
38. Create opportunities for children and young people to reach their full potential.	39. 5	40. 1
41. Prioritise the health and wellbeing of residents.	42. 4	43. 2
44. Tackle inequalities in Oxfordshire.	45. 3	46. 3
47. Support carers and the social care system.	48. 2	49. 4
50. Put action to address the climate emergency at the heart of our work.	51. 2	52. 4
53. Strategic priorities that were not chosen		

54. Invest in an inclusive, integrated and sustainable transport network.
55. Play our part in a vibrant and participatory local democracy.
56. Preserve and improve access to nature and green spaces.
57. Work with local businesses and partners for environmental, economic and social benefit.

- 3.8 Five groups out of the eight chose 'Create opportunities for children and young people to reach our full potential' as one of their top two priorities. Most of the comments were about needing a good education so young people have better life chances and to fulfil their potential; *"if we don't build their future, who will lead the world?"*
- 3.9 Some comments also cited having a good job was important for their future but also for society. Other comments stated there was a need for improvements regarding their educational experience, such as having a wider choice of topics and qualifications as well as better transport to school.
- 3.10 'Prioritise the health and wellbeing of residents' was the second highest chosen priority and chosen by four out of 8 groups. Majority of comments said everyone had the right to feel healthy, in mind and physically. Many comments said that the negative impact of this has a greater 'knock on effect' from pressure on the NHS, contributing to society and potential for death. *"Health and wellbeing is most important because without it people are unable to have good futures or contribute to the community".*
- 3.11 Young people felt it is important to address the priority 'Tackle inequalities in Oxfordshire' so that fairness could be provided for all which was chosen by 3 groups. Two groups felt very strongly about this, stating that racism and difference needed to be addressed and it is important so that everyone could feel safe and all cultures could be respected. Additional comments raised that whilst this was an important issue, other issues were even more important. Some young people felt this priority was addressed in school lessons.
- 3.12 Two groups chose 'Support carers and the social care system'. Their comments were mostly around helping those who need it the most, they should have somewhere safe and supportive and that other people should understand why caring is important.
- 3.13 Two groups put 'Action to address the climate emergency at the heart of our work' amongst their most important issues. Although, not a priority to many young people, there was consistent mention that this issue was important although not as important as looking after people. Mostly citing the impact was going to affect people, animals and planet now, as well as future generations. One comment also mentioned the impact across the world. *"Climate change is the most important because it has the biggest impact on*

everyone and our future depends on it because if it keeps getting hotter thousands of lives will be destroyed.”

- 3.14 There was one person who felt very strongly and disagreed with their groups priority neither did it come up in any of the groups. This was ‘Preserve and improve access to nature and green spaces’. Their comment was about wanting to be a farmer in the future and how wildflowers were important to soil and this having an impact potentially causing a food struggle.

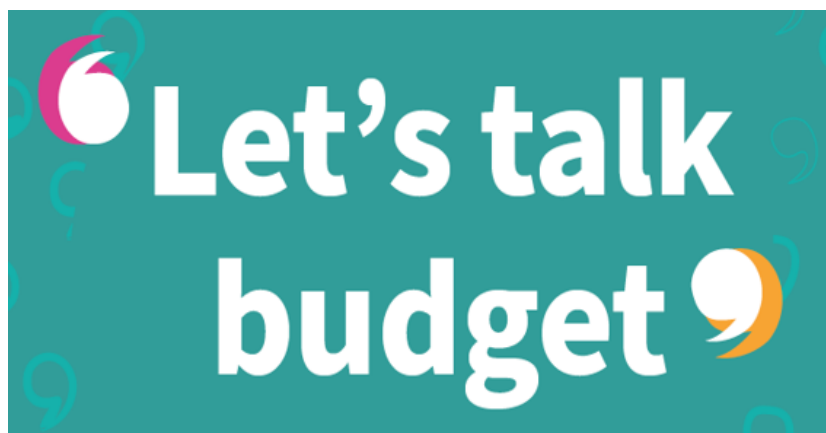
Least important strategic priorities

Table 7: Young people’s choices for least important strategic priorities

58. Strategic priority	59. Number of tables where the priority was mentioned	60. Ranking
61. Invest in an inclusive, integrated and sustainable transport network.	62. 5	63. 1
64. Play our part in a vibrant and participatory local democracy.	65. 4	66. 2
67. Preserve and improve access to nature and green spaces.	68. 2	69. 3
70. Put action to address the climate emergency at the heart of our work.	71. 2	72. 3
73. Work with local businesses and partners for environmental, economic and social benefit.	74. 2	75. 3
76. Tackle inequalities in Oxfordshire.	77. 1	78. 4
79. Strategic priorities which were not chosen		
80. Create opportunities for children and young people to reach their full potential.		
81. Prioritise the health and wellbeing of residents.		
82. Support carers and the social care system.		

- 3.15 Five out of eight groups chose ‘Invest in an inclusive, integrated and sustainable transport network’ as their least important issue. Therefore, making it the top least important strategic priority out of the nine. Most comments shared the idea that there were more important issues, and that people could walk if they needed to get somewhere. It was felt that there were already some good aspects to transport that already existed, such as public transport, it was well organised and it aided people too. However, a few comments did state cost, access in rural areas and getting to school did need to be improved, as well as its sustainability credentials.

- 3.16 Half of the eight groups chose the strategic priority, 'Play our part in a vibrant and participatory local democracy', making it the second top in the least important list. There were a number of comments about young people not being able to vote, so felt they were not able to be part of the participatory democracy. There were also comments stating there were systems in place for a participatory democracy already. *"In my opinion we already have a good system set up for voting and democracy so everyone has a say"*.
- 3.17 Whilst two groups chose 'Put action to address the climate emergency at the heart of our work', only one group's comment was positive towards addressing this issue saying, during the pandemic they saw change was possible because of the lack of transport and that rivers were cleaner. The other group cited the financial cost of addressing climate change as well as electricity needing fuel, were their reasons for this priority to be in their least important list.
- 3.18 Two of the eight groups chose 'Preserve and improve access to nature and green spaces' as their least important issue. However, one of the groups could not decide on a second priority, so they chose this priority and consequently struggled with their reasons why it was their choice. Consequently they wrote many positive factors for their choice. For example *"[It's] important to look after the green space because it can help the plants grow..."*. They also said the priority aligned with the climate change priority and should be within that. Their choice has still been recorded in the chart above. The other group's only given reason for this priority was because green spaces should be built on for the need of housing homeless people.
- 3.19 Two groups chose 'Work with local businesses and partners for environmental, economic and social benefit' as their least important strategic priority. Just under half of the collated comments were from one group who felt distrust when using local businesses. The other comments were that this priority only benefits a small group of people.
- 3.20 One group out of the eight chose 'Tackle inequalities in Oxfordshire' as their one of their least important priorities saying that, inequality was 'fading away', it wasn't something the council could help with, and schools are addressing it.



Budget consultation 2025/26

Key findings

Report by: Consultation and engagement team

Date: January 2025

1. Budget proposals feedback form

Introduction and methodology

- 1.1 Between Thursday 28 November 2024 and Thursday 2 January 2025, the council invited comments on its draft proposed budget for 2025/26 as published for consideration by performance and corporate services overview and scrutiny committee on 6 December 2024. Residents and stakeholders were also signposted to the budget proposals, supporting papers and a summary document. They were encouraged to engage with this content before sharing their feedback.
- 1.2 Feedback was collated using an online feedback form on Let's talk Oxfordshire. Residents and stakeholders were also able to submit comments by letter or email, but no one chose to do so.
- 1.3 The consultation was promoted to a wide range audiences, using a range of communications channels. This included organic and paid for social media advertising on Meta and Nextdoor, eNewsletters, internal communications for council staff and councillors and targeted stakeholder communications and posters for larger libraries.
- 1.4 Overall we reached 41,244 people on Meta and on the paid for advertising achieved 889 click throughs. For Nextdoor we achieved 11,872 impressions. For email marketing, we had 795 click throughs in Your Oxfordshire and 258 from the Consultations eNewsletter.
- 1.5 Our promotion of the consultation resulted in 3,054 visits to the Let's talk Oxfordshire 2025-26 budget consultation page and 143 responses to the consultation feedback form. Overall, 2,561 people engaged with the content on the consultation page including: 384 downloads of the summary document, 229 of the budget report etc. and 52 of the media release
- 1.6 With regards to social media, the ability to comment was largely turned off as we wanted to channel people to respond to the consultation using the feedback form provided. However, they remained on for the Meta advertising campaign and this resulted in 112 people leaving 153 coded comments. These were largely negative in sentiment.

Respondent profile

- 1.7 Of the 143 people who submitted a response to the budget consultation using the feedback form, 96 of these chose to provide demographic details. For those we do have information for, overall:
 - Most respondents were residents of Oxfordshire (73), followed by residents outside Oxfordshire (11), representatives of groups or organisations (6), businesses (2), parish, town, district or county councillors (2) and other (1).

- More men (58 per cent) responded than women (38 per cent). For context Oxfordshire's population is more evenly balanced.
- There was a good spread of ages, except for young people and young adults aged (aged 16-24 years).
- Budget consultation respondents were more likely to identify their ethnic group as 'white' (91 per cent), a slight overrepresentation compared to Oxfordshire's population.
- Approximately one in seven respondents (14 per cent) stated that they had long-term illness or disability, which impacted them either a little or a lot. This is in line with Oxfordshire's population.

Key findings

- 1.8 While we expressly invited people to give feedback on our published budget proposals, nearly all respondents used this consultation opportunity to give general feedback on council services, spending and budget matters with many sharing their views on a range of matters.

Q1. Please use this box to provide comments on any of our budget proposals relating to new investments as shown annex 1b

- 1.9 In all, 58 people gave written feedback to 'Please use this box to provide comments on any of our budget proposals relating to new investments as shown annex 1b', which included 79 different comments. More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more of overall coded comments in this section and these are as follows:

- Roads and transport (27 mentions)
- Approval / disapproval of budget proposal (15 mentions)
- Reduce spending (12 mentions)

- 1.10 Feedback on roads and transport was diverse, with many emphasizing the significance of active travel and supporting initiatives. *"Please prioritise spending on transport links that don't involve car travel".*

Several responses also highlighted the need for investment in road and gully maintenance to prevent future flooding risks. *"More needs to be spent on Highways and Transport following years of decline in this area across Oxfordshire. The recent flooding in local communities across the county illustrates how more needs to be done. It's not just about pot-holes."*

This was one of two key proposals that received approval, alongside investment in social care services. *"Hugely supportive of funding childrens social care. This is such a problem area and has huge impact on child health and cost to health services."*

However, there were objections to using active travel funds for the Watlington relief road. *“However, claiming 13.6m is to be invested in active travel is an outright line. The Watlington Relief Road is not an active travel scheme and it should not be grouped with it.”*

Opinions on reducing spending were mixed, with the most common suggestions being to cut services and staffing. *“Cut out waste. Stop pandering to the 'ADHD, Autism, and Mental Health' spongers. Stop funding small pressure groups. Freeze salaries. Lay off unnecessary staff.”*

1.11 Other themes for written feedback answers to ‘Please use this box to provide comments on any of our budget proposals relating to new investments as shown annex 1b’:

- Feedback on budget papers (7 mentions)
- Councillors (5 mentions)
- Do not reduce spending (4 mentions)
- Alternative provider of service (3 mentions)
- Increase income (2 mentions)
- Service quality (2 mentions)
- Misunderstanding of the council’s power/responsibilities (2 mentions)

Q2. Please use this box to provide comments on any of our budget proposals relating to pressures as shown annex 1b

1.12 In all, 42 people gave written feedback resulting in 66 different coded comments to Q2: ‘Please use this box to provide comments on any of our budget proposals relating to pressures as shown annex 1b.’ More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more of overall coded comments in section and these are as follows:

- Roads and transport (17 mentions)
- Approval/disapproval of budget proposal (12 mentions)
- Reduce spending (9 mentions)
- Increase income (8 mentions)
- Do not reduce spending (7 mentions)
- Feedback on budget papers (7 mentions)

1.13 Although feedback on roads and transport varied, five of the 17 comments highlighted the need for investment in road and gully maintenance to prevent future flooding risks: *“The trend of cutting back highways maintenance has to change. The consequences of flooding due to poorly managed drains and gullies is costing the county a lot of money in knock on costs. Solve the problems at source and introduce a maintenance program, which would save money longterm.”*

Three of the 17 comments also commented in support of active travel initiatives: *“On highways, increase the fund for improvements to pedestrian*

crossings and footpaths. Invest more into active travel schemes than new roads for cars if you take your pledges seriously.”

Of the comments expressing approval or disapproval of specific budget proposals (12 mentions), 8 were negative. The content of these varied, but two themes emerged – several felt that *“Highways need much higher budgets than allocated so that drains and gullies can be cleared on regular basis...”*, as previously mentioned, and others felt there was: *“Too much expenditure on children's needs”* and that: *“Throwing more money at SEND every year isn't going to fix it. Is this the only solution we have?”*

Three comments were positive, with most relating to SEND: *“Children's services: Totally agree with allocation of additional funding for SEND service. Additionally OCC should fund/contract with local support groups such as Be Free Young Carers to provide specialist support to SEND and children's services.”*

Although comments varied widely in relation to reducing spending, six felt that services should be reviewed for efficiencies and/or to identify waste spending. Others also suggested early intervention to reduce future spending in some areas.

Six comments made in relation to increasing income referred to council tax. These included comments relating to the increase not being acceptable and the need to re-assess council tax banding: *“The council tax should not rise. I already feel I am paying too much because of the way our house was extended by the previous owner. We are not the biggest house in the street but are paying the most council tax.”*

The seven comments asking us to not reduce spending were evenly spread between increasing spending/service provision, and maintaining current spending/protecting services. Increased spending was primarily suggested for highways: *“In the rural parts of the county, the potholes are outrageous. Last week a colleague burst two tires as the result of hitting one. The proposed increase in allocation to potholes seems insufficient to me”*, as well as for active travel measures. Comments relating to maintaining current spending were in relation to children's services/SEND and highway maintenance around drains, gullies and ditches, as previously highlighted.

Comments made giving feedback on budget papers, were also varied, with 4 comments being negative, or doubting the impact of the budget consultation, and about half being more general comments. One person pondered: *“It's an interesting concept saying £14Million of forced increases and nearly £19Million of "savings". That looks like £5million of savings. So one wonders what's being cut and whether those cuts are realistic.”*

- 1.11 Other themes for written feedback answers to ‘Please use this box to provide comments on any of our budget proposals relating to pressures as shown annex 1b’:

- Importance of service (3 mentions)

- Alternative provider of service (1 mention)
- Misunderstanding of OCC power/responsibilities (1 mention)
- Councillors (1 mention)

Q3. Please use this box to provide comments on any of our budget proposals relating to savings as shown annex 1b

1.12 In all, 34 people gave written feedback to 'Please use this box to provide comments on any of our budget proposals relating to savings as shown annex 1b' section of the simulator, which included 34 different comments. More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more of overall coded comments in section and these are as follows:

- Reduce spending (12 mentions)
- Approval / disapproval of budget proposal (8 mentions)
- Roads and transport (7 mentions)

1.13 Feedback on reducing spending suggests a perception that the council operates inefficiently and that costs could be lowered by improving efficiency and reducing staff numbers. *"Stop wasting money, freeze salaries lay off 20% of staff."*

All responses that directly addressed the proposals were positive, indicating approval. *"Support all the proposals for budget savings"*.

Opinions on roads and transport were mixed, with some advocating for the removal of low traffic neighbourhoods and 20mph zones, while others called for investment in both highways and alternative transportation methods. *"Stop wasting money on pointless 20mph speed limit signs and other stupid nonsense just because a minority of people cannot drive properly."* *"Please provide a bus service from Wootton that is both affordable and regular."*

1.14 Other themes for written feedback answers to 'Please use this box to provide comments on any of our budget proposals relating to savings as shown annex 1b':

- Feedback on budget papers (3 mentions)
- Increase income (2 mentions)
- Do not reduce spending (1 mention)
- Climate action (1 mention)

Q4. Please use this box to provide comments on any other aspects of our budget proposals

1.15 In all, 104 people gave written feedback to 'Please use this box to provide comments on any other aspects of our budget proposals' section of the

simulator, which included 133 different comments. More detailed analysis has been undertaken for themes (codes) which received 10 per cent or more of overall coded comments in section and these are as follows:

- Roads and transport (69 mentions)
- Approval / disapproval of budget proposal (40 mentions)

- 1.16 A large majority of the comments related to road and transport concerned active travel (59 mentions) and the importance of schemes to support this. *“Cycling and walking make people healthier, reduce the burden on the NHS, reduce the burden on roads, and ease the cost of living crisis for people.”*

This was also borne out in the comments expressing approval or disapproval of specific budget proposals, with two clear themes emerging, possibly as a result of coordinated efforts to encourage individuals to give feedback on these issues.

The comments show there was significant opposition to the use of active travel funds for the Watlington relief road (22 mentions) *“I object to the council using the active travel budget to build the Watlington Relief Rd. Instead this active travel budget should be used to provide infrastructure for cyclists and pedestrians to facilitate safer active travel.”*

The comments also show a great deal of support for investment in an active travel link between Thame and Haddenham (42 mentions) *“I support spending money on the Haddenham and Thame Active travel scheme as if the council wants to introduce the Oxford traffic filters in the future they do need to make it easier to get around areas outside the city by public transport.”*

- 1.17 Other themes for written feedback in this section of the consultation were:

- Reduce spending (7 mentions)
- Increase income (5 mentions)
- Climate action (3 mentions)
- Feedback on the accessibility of budget papers (3 mentions)
- Service should be provided by someone else (2 mentions)
- Do not reduce spending (2 mentions)
- Misunderstanding of the county council's power/responsibilities (1 mention)
- Councillors (1 mention)

Comments on Meta adverts for the budget consultation 2025-26

- 1.18 112 people left comments on our Meta adverts for the budget consultation 2025-26, which included 153 different coded comments. The key themes were:

- Negative comments relating to roads and transport (60 mentions), including people sharing views on low traffic neighbourhoods (LTNs) and 20mph zones.
- Perceptions that the council will not listen to feedback on budget consultation (33 mentions)
- Various calls for the council to reduce costs by eliminating wasteful spending and reducing staff pay (19 mentions)

1.20 Other themes included in the Meta advert comments:

- Misunderstanding of the county council's power/responsibilities (13 mentions)
- Councillors (11 mentions)
- Increase income (8 mentions)
- Do not reduce spending (6 mentions)
- Alternative provider of service (3 mentions)

Overview & Scrutiny Recommendation Response Pro forma

Under section 9FE of the Local Government Act 2000, Overview and Scrutiny Committees must require the Cabinet or local authority to respond to a report or recommendations made thereto by an Overview and Scrutiny Committee. Such a response must be provided within two months from the date on which it is requested¹ and, if the report or recommendations in question were published, the response also must be so.

This template provides a structure which respondents are encouraged to use. However, respondents are welcome to depart from the suggested structure provided the same information is included in a response. The usual way to publish a response is to include it in the agenda of a meeting of the body to which the report or recommendations were addressed.

Issue: Budget Scrutiny

Lead Cabinet Member(s): Cllr Dan Levy, Cabinet Member for Finance

Date response requested: 17 January 2025

Response to report:

Recommendations from Performance and Corporate Services Overview and Scrutiny Committee on 17 January 2025

Response to recommendations:

Recommendation	Accepted, rejected or partially accepted	Proposed action (if different to that recommended) and indicative timescale (unless rejected)
That the increases for school meals are stepped over a longer period	Rejected	Whilst it is recognised that the proposed increase in the price of a meal charged to schools is higher than the current rate of

Overview & Scrutiny Recommendation Response Pro forma

		inflation, previous increases have not kept pace with inflation. For example, food price increases hit a peak of 19.2% in March 2023. The charge of £2.90 also reflects the funding received by schools for the price of a meal. It is for the schools to determine how much they charge for the meal.
That the Council budget report provides members with i) the impacts of school meal price rises for parents with two children getting school meals every day over a year (assuming that the full increase in costs are passed on by schools), and ii) and the anticipated savings to the Council made by increasing school meal prices	Partially Accepted	i. A parent paying for two school meals every day would need to pay an additional £66.50, per child, per year, for the full academic year, so a total of £133. The cost rising from £484.50 per year @ £2.55 per meal to £551.00 @ £2.90 per meal, for each child. ii. Increasing the school meal price is estimated to increase income by £0.120m in 2025/26. The additional income will offset costs being incurred by the service.
That the Council budget report includes a benchmark figure for the cost-avoidance accruing from the Council's proposed flood-prevention investment	Accepted	The Environment Agency has stated that every £1 spent improving protection from flooding, we avoid around £5 of property damages. While for more local community benefits this it is difficult to bench mark indirect and intangible costs but these would include: • Reduction in costs associated with temporary accommodation – as recovery is quicker and repair is reduced • Less highway and local flooding where measures remove flooding getting onto a highway • Less insurance claims from small scale flooding and reduction in damage to property

Overview & Scrutiny Recommendation Response Pro forma

		Reduction in enquiries to the County and others where communities are more resilient and can 'self-help'
That the Council budget report provides members with the financial impact to the Council of increasing DIY waste charges by 4.2%	Partially Accepted	The financial impact of increasing the DIY charges by 4.2% is £4-5k pa depending upon the number of customers. The increase of 4.2% was reached through contractual mechanisms and then rounded for simple mental calculations whilst on the Household Waste Recycling Centres. Charges have been in place at the HWRCs for almost 20 years and it is not anticipated that this would lead to an increase in fly tipping as customers can take some waste without any charge and because the majority of residents are law abiding citizens who would not fly tip. It is also worth noting that it is a lower cost than our neighbouring authorities.
That the Council makes clear the framework through which projects will be prioritised for active travel spending, including consideration of the impact on numbers of people walking and cycling as well as the additional benefits of schemes being complementary as part of a network.	Partially Accepted	The Council is committed to prioritising Active Travel. Funding is a key consideration, and as much of the funding available to the Council is location specific, eg from S106 sources, that can determine what is spent and where. It is important to balance a number of key elements, namely encouraging numbers of users, eliminating particular blackspots, building a coherent network and ensuring that all parts of the county benefit from investment. There has been huge progress in ensuring that as many places as possible have a current Local Cycling and Walking Infrastructure Plan (LCWIP) and that there is an outline map of connections between city, towns and villages (the Strategic Active

Overview & Scrutiny Recommendation Response Pro forma

		travel Network) so that when funding becomes available it can be used productively.
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**Local Government Act 2003: Section 25
Report by the Executive Director of Resources & Section 151
Officer (Chief Finance Officer)**

Background

1. Section 25 of the Local Government Finance Act 2003 requires that when a local authority is agreeing its annual budget and council tax precept, the Chief Finance Officer must report to it on the following matters:
 - The robustness of the estimates made for the purposes of the (council tax requirement) calculations
 - The adequacy of the proposed financial reserves
2. 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.
3. In expressing my opinion, I have considered the financial management arrangements and control frameworks that are in place, the budget assumptions, the adequacy of the Budget & Business Planning process, the financial risks facing the council and the level of total reserves.
4. This report concentrates primarily on the level of uncertainty within the budget year (i.e. 2025/26). However, it also considers key medium term risks and issues faced by the Council, particularly around the delivery of savings, anticipated increases in demand driven services, the impact of demand for services funded by High Needs Dedicated Schools Grant, funding reform and devolution/local government reorganisation. These factors also inform the need for reserves and balances across the medium term strategy period.

Financial management arrangements and control framework

5. In building the budget and considering the risks inherent within it, it is important to consider the wider control environment which will help to manage and minimise those risks. This includes:
 - the approach to financial planning and monitoring with budget holders
 - a strong accountability framework which sets out clear roles and responsibilities in terms of financial management
 - regular and accurate reporting to Members and senior officers
 - an effective internal audit function assessing controls and processes.

6. The Code of Practice for Financial Management (the FM Code) clarifies how Chief Finance Officers should satisfy their statutory responsibility for good financial administration as required in section 151 of the Local Government Act 1972. The Financial Strategy set out at Section 4.5 sets out a compliance assessment against the Code's standards. 17 of the 19 Standards have been assessed as Green and 2 assessed as Amber meaning that compliance can be evidenced. Proposed actions to support continuous improvement and bring the ratings to Green have been included in the assessment for development in 2025/26. The two areas for improvement are:
 - A - The leadership team is able to demonstrate that the services provided by the authority provide value for money (VfM).
 - E – The Financial Management Style of the authority supports financial sustainability.
7. It is important for the Council to focus on these areas as weaknesses increase the risk of financial management and governance failures.
8. Annually, the external auditors (EY) review the financial accounts and assess value for money effectiveness. In prior years there has been a backlog in signing off the accounts and now the Authority is up to date. The position of the accounts for both Oxfordshire County Council and Oxfordshire Pension Fund are:
 - 2021/22 - unqualified opinion signed off on 25 January 2024
 - 2022/23 – due to EY's approach to 2022/23 audit and time bound requirements of the local audit reset, the Authority received a disclaimed opinion to the published accounts on 23 January 2024
 - 2023/24 – draft but expect disclaimed due to the on-going impact of the disclaimed opinion for 2022/23 on prior year balances and signed off in mid – February 2025.

In respect of securing value for money, the conclusions are based on whether the organisation has proper arrangements in place for securing financial resilience and for challenging how it secures economy, efficiency and effectiveness. The council received an unqualified value for money conclusion for 2021/22. Due to the disclaimed opinion for the 2022/23 accounts, there was also a disclaimed value for money conclusion for 2022/23. There is a draft unqualified value for money conclusion for 2023/24.

9. The council's governance arrangements require a statement at the year-end from the 'corporate lead officer' for various key control areas. The Section 151 Officer has responsibility for ensuring that an effective system of internal control is maintained to provide an assessment of the current position across the whole council and identifying areas for improvement where appropriate. Areas for improvement are included in the Annual Governance Statement and monitored in year via the Audit & Governance Committee.

Current Financial Context

10. Financial resilience is impacted not only by local government finances but also the national and international context. The trajectory will be shaped by uncertain economic adjustments, geopolitical tensions and volatility (for example, the impact of on-going conflict in Ukraine and the Middle East as well as other bi-lateral relationships (US, EU, China etc). Currently, these issues do not have a direct financial impact on the authority (except for the maintenance of the on-going Homes for Ukraine scheme). However, they will be considered if there is a clear impact and appropriate mitigation can be implemented.
11. Inflation has fallen back during 2024/25 and is expected to return to closer to the 2% target in 2025/26. However, the cost of services remains higher as a result of previous inflation. Future increases also remain sensitive to global factors and the impact of the future approach to the National Living Wage.
12. As part of the Local Government Finance Policy Statement published on 28 November 2024 the government set out that from 2026/27 the way councils are funded will be reformed with the intention of directing funding to where it is most needed, based on an up-to-date assessment of need and local resources. These reforms will build on the proposals set out in the previous government's review of Relative Needs and Resources (also referred to as the 'Fair Funding Review') and will include a 'reset' of the business rates retention system. There will be a gradual move towards an updated system with transitional arrangements to determine how local authorities reach their new funding allocations.
13. An initial consultation on the objectives and principles of the government's proposed approach was launched alongside the Provisional Local Government Finance Settlement for 2025/26. There will then be a consultation on the technical detail of resetting the business rates retention system in early 2025 and further consultation later in 2025. Implementation of these reforms will begin through the multi-year Settlement in 2026/27.
14. In the context of a challenging financial environment along with considerable uncertainty, the council continues to work to:
 - be leaner and more focused on delivering key priorities to the best of our ability;
 - operate from fewer buildings and make sure those we keep are used to their full capacity;
 - embrace technology where it improves productivity and connectivity to the people we serve, helping us become more efficient;
 - collaborate more closely with partners in the voluntary and community sector so we're no longer the main provider for every service; and

- harness commercial opportunities where they deliver value for our residents.

15. This vision is being delivered through the council's Delivering the Future Together transformation programme. This will accelerate delivery of financial and non - financial benefits achieving our operating principles and supporting the council's financial sustainability.

Budget Assumptions

16. The formation of the 2025/26 budget and indicative budgets for the following two years to 2027/28 have allowed for best estimates of the total financial envelope over the medium term taking into account anticipated unavoidable pressures relating to inflation and demand plus other changes to expenditure plans and the savings then required to match the funding available. It is not the role of the S25 assurance statement to comment on the precise mix of these, providing the overall combination results in a balanced budget and the estimates on which the calculation is based are robust.
17. The Budget & Business Planning process is well established. All the estimates within the proposed budget are the product of a comprehensive iterative budget process with Cabinet Members, Executive Directors and Directors as well as regular briefings with the Cabinet Member for Finance resulting in agreement on the level of service delivery within the identified financial resources. The main financial risks that are taken into account in determining the estimates are set out in paragraph 20 below.
18. In forming the estimates various assumptions have been made, the main assumptions together with an assessment of their risk are set out below:
 - a) Funding assumptions: Grants – the Government's one year Provisional Local Government Financial Settlement for 2025/26 and linked Policy Statement only provide certainty for the coming financial year. There is no clarity on the future government funding from 2026/27 onwards, both in terms of specific grants such as the Social Care grant and New Homes Bonus as well as general government support through the Settlement Funding Assessment. Given the lack of clarity, the grant funding assumptions for the MTFS assume no change from 2025/26.

Funding assumptions: Council Tax – A Council Tax increase of 4.99% is proposed for 2025/26; the maximum allowable (without a referendum) as confirmed in the Local Government Finance Policy Statement and Provisional Settlement for 2025/26. The rise comprises a general precept increase of 2.99% and a 2.00% increase in the Adult Social Care precept. Whilst the Local Government departmental limits set out in the Autumn Statement 2024 and reflected in the increase in Core Spending Power assume an increase in

Council Tax of 4.99%, the Government has not yet provided any information about council tax referendum limits from 2026/27 onwards. Given the uncertainty on government funding beyond 2025/26, and lower anticipated inflation, it is prudent to assume lower council tax increases for 2026/27 onwards. Therefore, the MTFS currently assumes a 3.99% increase on the basis of a general increase of 1.99% and an adult social care precept of 2.00% for both 2026/27 and 2027/28 ahead of further information being available.

The existing MTFS assumed an increase in the taxbase for Band D equivalent properties in 2025/26 of 1.75% which is consistent with growth in previous years. The actual increase for 2025/26 is 1.87% and the proposed MTFS continues to assume annual increases of 1.75% to 2027/28 which is a reasonable projection based on anticipated housing-based growth projections.

There continue to be strong surpluses on Council Tax collection funds. The actual position notified by the districts for 2025/26 is £9.2m. Apart from 2021/22 and 2022/23 when there was an impact related to COVID-19, council tax surpluses have averaged at least £8.0m each year. Therefore, it is reasonable to assume that the collection fund position for 2026/27 and beyond will remain at a surplus of £8.0m. Should collection rates dip below this sum in any year, there is a Collection Fund reserve which can be utilized to mitigate any volatility.

Funding assumptions: Business rates – Estimates of income from business rates for 2025/26 have been made based on the Settlement Funding Assessment (SFA) and linked Section 31 grant funding as set out in the Provisional Local Government Finance Settlement along with an estimate of business rates growth above this baseline. Given the lack of clarity on funding reform, increases of 2.0% in the SFA and growth are built into the MTFS.

- b) Inflation – Having hit a 41 year high of 11.1% in October 2022, inflation fell to 2.5% in December 2024. The Autumn Budget assumes Consumer Price Index (CPI) inflation of 2.5% in 2024 with inflation remaining above 2% but gradually falling until 2028. Reflecting this, funding for contractual and income inflation in 2025/26 has generally been assumed at 2%. Where there are specific contractual arrangements that are higher than this funding has been built into pressures to reflect that.

The increase of 6.7% in the National Living Wage in April 2025 also means that pressure relating to pay inflation (based on national agreements) for the council's employees is now likely to be higher than the 2.5% increase originally assumed for 2025/26. The current assumption for 2025/26 provides funding in line with the average increase for 2024/25 of 3.5%.

The estimated impact of the increase to employers' National Insurance increases for both direct employees and indirect contract costs has been built into the proposed budget for 2025/26 (£3.9m has been directly applied to

Service Areas and £4.3m held centrally). These will be partly offset by the National Insurance compensation grant, which has been estimated at £3.1m.

In total, the budget includes £36.8m for inflationary pressures in 2025/26.

- c) Demographic/Demand Growth – as set out in the Financial Strategy (Section 4.5), Oxfordshire faces significant demographic growth with an expected increase in its population of 20% by 2030. This results in increased demand for services and, with a faster growing ageing population, growing pressure on the health and social care system. Funding for demographic demand growth is built into the budget each year to meet forecast increases for older people, adults with learning disabilities and physical disabilities as well as growth in demand in children's social care, home to school transport and waste disposal.

The contingency budget also includes on-going funding equivalent to 1% of the budget for both Adults and Children's Services to mitigate the risk of additional demand in these services. As set out in the Business Management & Monitoring Report to Cabinet in January 2025, following the Integrated Care Board confirming that they will now fund their share of health costs, £3.0m has been added to the Budget Priorities reserve to cover future risk within Adult Social Care.

- d) Treasury Management – all existing debt is under fixed interest rates so is not subject to interest rate variation and the MTFS assumes an extension of the strategy to borrow internally. Internal borrowing has the effect of reducing some of the 'cost of carry'¹. The limit of internal borrowing will be combined with the long-term debt lending limit and will not exceed £450m in 2025/26.

Prudent assumptions have been made regarding the bank rate and target in-house rates of return. The proposed MTFS assumes a return of 3.25% in 2025/26 (4.25% 2024/25) reducing to 3.00% from April 2026 and 2.50% for the remainder of the MTFS period.

As at 31 December 2024, the Council had £98m (original purchase value of £101m) invested in external funds, representing 20% of the Council's total investment portfolio. Whilst market volatility has seen the capital value of the funds fluctuate recently, they are held with a long-term view, and there is no intention to divest from any of the funds at present. An estimated return of 3.75% is assumed for 2024/25 compared with a target return on the funds of between 4.00% - 5.00%. Therefore, there is no optimism bias in the income forecasts.

¹ the difference between the interest payable on borrowing on debt and the interest receivable from investing surplus cash

Additional interest on balances contributed to the underspend of £12.3m at the end of 2023/24 and is also expected to contribute to a forecast underspend of £8.5m in 2024/25. The availability of this additional one – off funding is aiding financial resilience and enabling reserves to be replenished.

- e) Capital Programme – the proposed ten–year Capital Programme has a shortfall of funding/over-programmed of £11.1m. Given the programme is £1.5bn over a ten-year period, this 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 proposed ten-year programme allows for a planned approach to the management of assets, services and needs.

The total programme of £1.5bn is funded by capital grants, developer contributions, capital receipts and prudential borrowing. Over 54% of the programme is funded by grants and contributions (£838m). 18% of the programme is funded by borrowing (£276m), the full costs of which are built into the revenue budget.

Councils are required under the CIPFA Prudential Code to ensure that borrowing is prudent and affordable and are required to publish indicators (known as prudential indicators) to demonstrate this. The main indicator to judge affordability of debt is “the ratio of financing costs to net revenue stream”. CIPFA do not offer any guidance on the level at which this ratio becomes imprudent, however using other similar authorities as a guide, a judgement can be made.

The budget proposals include additional borrowing of £65m to fund capital expenditure, predominantly for highways. The prudential borrowing limit for the Council has been set at 5.5% - in line with the average for all County Councils. The costs of borrowing, with the additional proposed investment remain within 5% the council's net revenue stream throughout the MTFS period and is therefore prudent and affordable. The Capital Programme includes a programme contingency of 3% to meet any unavoidable or unforeseen costs.

The Capital and Investment Strategy (Section 5.1) outlines the council's approach to capital investment and complies with the requirements of the CIPFA Prudential Code for Local Authorities. The capital programme governance arrangements are now embedded and have strengthened the processes for inclusion of schemes in the programme. The capital programme only includes schemes that have been agreed to address identified need. These schemes have an approved initial business case, articulating a clear case for change, a defined scope, an indicative budget/investment and an agreed indicative timeline including a 'go live' date. Pipeline capital schemes are subject to further development and an approved initial business case and have only estimated costs. These schemes may change in both scope and

value before being agreed through the capital governance process and brought forward into the firm programme.

Financial Risks

19. Given the growing unavoidable pressures and the need to deliver savings, the budget will inevitably contain a degree of financial risk. The key risks are set out in the following paragraphs. However, to help manage the impact of financial risk, a corporate contingency is held. The proposed level of corporate contingency for 2025/26 is £7.3m. The contingency budget is held to cover:

- the risk that demographic pressures are higher than forecast;
 - any unfunded new burdens or unfunded elements of government grant;
 - any potential pay awards beyond budgeted assumptions plus other inflationary risk; and
 - the risk that proposed savings are not achieved in full, based on the performance targets set out in the Financial Strategy.
- a) Achievement of planned savings – the council has generally had a history of good delivery on its planned savings with an average achievement of 91% per year over the nine years up to 2021/22. However, delivery of planned savings reduced to 43% in 2022/23 and the savings not achieved were a contributory factor in the year end overspend of £13.4m. Action taken in 2023/24 meant that 84% of savings were achieved. The Budget and Business Planning report to Cabinet in January 2025 shows that 75% of new savings built into the 2024/25 budget are currently assessed as green or amber. There are further savings in the existing and proposed MTFS which are required to be delivered up to 2027/28 totalling £39.7m, of which £30.1m is planned for 2025/26. Some of the previously agreed savings relating to the Financial Strategy for Children's Services have been reviewed and reduced as part of the budget proposals on the basis of current and anticipated demand and costs.

The Council's transformation programme, Delivering the Future Together, includes projects which will enable the delivery of savings from organisation wide themes. A saving of £7.7m has been included for this programme in 2025/26. This includes savings of £5.0m from undertaking a review of contracts and third party spend, £1.0m savings from commercial opportunities, £0.7m savings from organisational redesign in addition to £1.3m savings remaining to be achieved from 2024/25. A further £10.0m is proposed to be added to the Transformation Reserve to help meet costs of implementing programmes designed to deliver savings in 2025/26.

The Financial Strategy (Section 4.5) sets out the performance target of 95% for achievement of planned savings. Given the history for delivery has generally been around 90%, and that non delivery of savings impacts on the forecast

outturn position and therefore the financial sustainability of the council, the contingency budget includes provision to cover up to 5% non-delivery of planned savings.

- b) Demand led pressures – There are some budgets where service user numbers for the provision of statutory services are notoriously difficult to control/predict therefore a degree of judgment has to be applied to estimate the level of risk to the budget.

The total number of children we care for (excluding unaccompanied children) rose significantly from September 2021 and was over 800 in 2022/23. Since then, the service has implemented a number of organisational, governance and business process controls and market management actions to address the underlying pressures. As a result of this the total number of children we care for has reduced to approximately 700 during 2024 and is being maintained at that level.

The number of Education and Health Care Plans (EHCPs) in Oxfordshire has risen from 2,027 in 2015/16 to 7,318 in January 2025, an increase of 261%. This has had a direct impact on the home to school transport budget which overspent by £1.7m in 2022/23, £3.1m in 2023/24 and is forecast to overspend by £1.0m in 2024/25. In order to bring about a stable budget, a programme is underway that will identify and implement a set of interventions to manage demand more effectively. Alongside this, actions in the High Needs Deficit Management Plan may indirectly impact on the home to school transport costs.

Through the delivery of the Oxfordshire Way, the number of people receiving adult social care services remains broadly in line with forecasted increases. The total number of adults supported in January 2025 was 6,802, an increase of 2.3% from April 2024. However, there is a continuing risk that if the combined effect of demand and the level of assessed need starts to rise at a faster rate than assumed this will put pressure on the adult social care budget.

- c) High Needs – as mentioned above, over the last ten years there has been a 261% increase in the number of children who are supported through an EHCP. The cost of providing education is met from the Dedicated Schools Grant (DSG). In the same period the DSG allocation for 2014/15 for the High Needs block was £50.1m, whilst the latest allocation for 2024/25 is £109.2m, only an 118% increase. Due to exponential growth in the number of EHCPs, and their cost, in comparison to the funding allocated by Government, the forecast deficit continues to grow at a more material rate than local measures can currently mitigate the impact. The forecast deficit compared to DSG funding for High Needs is £28.4m in 2024/25. This has increased by £7.1m compared to the budgeted deficit of £21.3m agreed by Council in February 2024.

As set out in the Financial Strategy (Section 4.5), regulations require the negative balance on the High Needs DSG Reserve to be held in an unusable reserve. Continued increases in demand and inflationary pressures are proving to be considerably more significant than reductions in expenditure that can be achieved through efficiencies and demand management. There is therefore a significant risk that deficits will continue to increase and even after taking account of actions in the Deficit Management Plan the total deficit will be over £100m by 31 March 2026.

The Government will set out plans for reforming the SEND system during 2025/26. This will also include plans to help Local Authorities “deal with their historic and accruing deficits” as well as considering any transitional period between the current and reformed system. This work will inform any decision about the continuation of the statutory override.

If the balance on the DSG Unusable Reserve transferred back to the Council's total Earmarked Reserves it would materially impact on the overall level of reserves and by 1 April 2026, the total earmarked reserves held by the Council would only be £40m - £50m putting the financial standing of the council at risk. In this scenario, the council would need to take action to address the position. Whilst there is an expectation that a solution from Government will be provided, should this not materialize, one option to ensure there was an adequate level of reserves would be to use the annual £4.0m contribution to the Demographic Risk reserve to fund the revenue costs of borrowing from the PWLB to fund the deficit. £4.0m per year for 25 years could finance £66m. This would increase the level of reserves at 1 April 2026 to £110m – £120m. This would require MHCLG and DFE approval and would not solve the issue of on-going annual deficits but would improve short term financial resilience.

- d) Devolution and Local Government Reorganisation - On 16 December 2024, the Government published the Devolution White Paper. The paper sets out the Government's intention to significantly reform, at great pace, local government structures and implement devolution across England. The Government wishes to see successor councils emerge from the current two-tier system of district and county councils and that those successor councils and the existing unitary-structured councils of England must join a Strategic Authority. The county council has expressed its interest in joining the fast-track process for reorganisation, which requires a final business case/s to be submitted by May 2025 and could see a shadow authority being established in April 2026. Estimated costs from previous authorities in implementing local government reorganisation range between £20m to £25m. The Cabinet at its meeting in January 2025, approved the creation of a reserve with an initial contribution of £5m towards costs in 2025/26. It is clear that further funding will be required, but the timing of spend will depend on the date a new successor authority or authorities will be established.

From work undertaken back in 2016, it was identified that on-going savings would arise from the move to a successor unitary authority /authorities from the removal of duplication and rationalisation across a range of services. Factors considered related to senior and middle management, duplication of back-office functions, the cost of elections, streamlining costs associated with delivery of services and optimising the way services are currently assembled. Whilst it will be the decision of Government on the shape and size of a unitary authority or authorities, the previous work identified that the greatest level of savings would arise from a single unitary authority, with only marginal savings with two authorities.

- e) Social Care Funding – the Better Care Fund (BCF) and Improved Better Care Fund (iBCF) have been significant sources of funding for use across the Health and Social Care system since 2015/16. In combination, estimated funding for 2025/26 amounts to £44.3m. The use of the BCF and iBCF funding has to be agreed with health partners through the Better Care Fund plan. There remains a risk that council expenditure within the Pooled Budgets that is funded through Better Care Fund contributions may be impacted by national or local changes to the funding and expectations around its use.
- f) Funding Reform - ahead of further detail awaited from the Government, the impact of funding reform on the future funding available to the council is not known. If the council's share of the increase to the national totals for the Social Care Grant increase and Children's Prevention Grant are extrapolated, the funding reform and local government alignment could reduce existing funding, possibly by £20m - £45m over a two or three year period from 2026/27 onwards requiring savings to be made to balance the overall budget.
- g) Inflation – inflation is forecast to fall back to the 2% target over the medium term. Whilst sufficient funding is built into the proposed budget for contract inflation increases based on current Office for Budget Responsibility (OBR) and market projections, if inflation does not fall as fast as predicted, this may place pressure on budgets. Similarly, pay increases for 2025/26 are also based on current assumptions linked to the National Living Wage increases. The contingency budget of £7.3m does provide some protection against this risk.
- h) Workforce availability - Recruitment and retention of staff is a challenge in the majority of local authorities and predictions are that shortages in the public sector workforce will continue over the longer term. This is also the case in Oxfordshire with significant shortfalls in the social care sector, teaching and professional services. In the last few years, there has been a significant use of agency staff where posts cannot be recruited to. One of the priorities of Our People and Culture Strategy agreed by Cabinet in March 2024 is to ensure the Council attracts, recruits and retains talented people, defining an employer value proposition and developing an employer brand to raise our employer

profile. This should reduce the need for agency staff in future. The overall trend in agency spend is a steady decrease in the last 2 years- the total annual agency spend for the 2023/24 financial year was £36.0m compared to £39.7m for 2022/23 and is expected to reduce further in 2024/25.

- i) Major Infrastructure Programmes – There are a mix of factors continuing to impact on the deliverability and cost of capital schemes. Where those schemes are grant funded there is a risk that slippage could impact on the availability of grant funding as it is not possible to complete the scheme by the funding deadline. Inflationary pressures may also mean that costs increase further by the point the scheme reaches the construction phase, eroding the value of the grant funding so that is insufficient to meet the revised scheme costs.

These risks are being managed through the council's capital governance process at both project and programme level and through the Strategic Capital Board. Where necessary action is being taken to adjust scheme deliverables and to use value engineering to maintain spend within the available funding.

The deadline for claiming the remaining £30m Housing & Growth Deal grant funding is 31 March 2025 and any expenditure beyond that point will not be funded. Schemes in the programme are being closely monitored during 2024/25 and action will be taken to maximise the use of the grant funding while minimising the risk to the council.

- j) Capital Programme Forward Funding – the council is undertaking a number of capital and revenue schemes that are forward funded where the initial costs of implementation are expected to be met by future charges being received. These include the Workplace Parking Levy, Traffic Filters and the expansion of the Zero Emission Zone in Oxford. In addition, the council is forward funding a number of schemes where the cost is expected to be met by S106 contributions or capital receipts.

As the schemes are progressing costs are being incurred ahead of the funding being received. Potential uncollected amounts and/or overestimated funding could expose the Council to a funding gap as well as an extended forwarded funding timeframe. The relative level of forward funding will continue to change over time so this will be monitored closely to ensure that the implications for both the cash flow behind and overall funding of the programme can be managed.

- k) Market Sustainability/Supplier Failure - The impact of inflation, particularly around the National Living Wage and Employers National Insurance increase and workforce availability are also reflected in the supplier market. Whilst all suppliers have their financial stability reviewed before a contract is awarded to them, and any fundamental changes to this are flagged to the Council on publication of their latest accounts, there can be a significant period of time

without any update on their financial situation meaning that should a supplier fail due to financial pressures, this can be at very short notice to the Council. Suppliers also review their market involvement at regular intervals to ensure that they are making as much profit as predicted; should this not be the case then they may make decisions to withdraw from that area of the supply market entirely, again with relatively little notice to the Council. This may be mitigated through contract management and supplier management activity, so that procurement and the service can be advised of the future supplier direction; however this is not infallible, and suppliers may choose to not share all relevant information.

Level of total reserves

20. The Earmarked Reserves and General Balances Policy Statement at Section 4.6 sets out the council's policies underpinning the maintenance of a level of general balances and earmarked reserves. As well as holding a contingency budget, general balances are also held to ensure that a major incident or emergency can be managed without impacting on other services. In reaching the decision on the level of balances I feel are appropriate to be held for 2025/26, I have considered the strategic, operational and financial risks facing the authority including the ability to deliver planned savings, as well as external risks such as the impact of flooding or contract risks. The recommended level of balances for 2025/26, based on the risk assessment, is £30.2m (unchanged from 2024/25 £30.2m).
21. Earmarked reserves are also held for specific planned purposes. In assessing the appropriate level of reserves, a review is undertaken annually to determine if they are both adequate and necessary. In addition, the Financial Resilience index has been used to provide an understanding and comparison of the level of reserves with other county councils (See Financial Strategy Section 4.5). The Earmarked Reserves and General Balances Policy Statement sets out the details of that review.

Assurance Statement of the Chief Finance Officer

22. The risks in the 2025/26 budget are predominantly in relation to demand and inflation. The proposed budget for 2025/26 and Medium Term Financial Strategy to 2027/28 includes proposals to address both inflationary rises and demand pressures. In addition, to help mitigate these risks, the proposed 2025/26 budget includes a contingency of £7.3m. There is also a further £3.0m held in the Budget Priorities Reserve for risks related to Adult Services.

23. There is also risk from the continuing increasing demand in the high needs budget which remains under significant pressure in the current financial year and is expected to remain so over the medium term.
24. Whilst the 2025/26 budget is balanced, there remains a gap between estimated spend and funding streams for 2026/27 onwards. There is also significant uncertainty around the impact of funding reforms from 2026/27 which presents a risk to the financial resilience of the council. Therefore, there needs to be a maintained focus producing a balanced budget over the medium term to ensure continued financial sustainability.
25. The system of financial control remains sound, and financial management and financial systems are monitored to ensure they remain effective and relevant. Where areas for improvement are identified actions are agreed with directorates and support provided to implement them.
26. I believe the level of the council's total reserves is appropriate and sufficient to provide both general balances to manage the impact of unexpected events in line with the risk assessment; and the setting aside of earmarked reserves to meet known or anticipated liabilities. However, this statement is drafted on the presumption that the Government will find a solution to dealing with (and accounting for) the accumulated High Needs deficit prior to the end of 2025/26, when the current statutory override is due to end. That is a considerable financial risk, and if a resolution to this is not forthcoming (in the financial year 2025/26) then action would need to be taken to maintain the financial sustainability of the Council.
27. As Section 151 officer, I can formally report that in my view the budget estimates recommended by the Cabinet are robust and the level of reserves adequate, as required by the Local Government Act 2003.

Lorna Baxter FCPFA
Executive Director of Resources and Section 151 Officer
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	269,584	269,584	17,130	286,714
Children's Services	199,058	17,172	216,230	216,230	6,197	222,427	222,427	12,455	234,882
Environment & Highways	53,459	-383	53,076	53,076	1,394	54,469	54,469	4,054	58,523
Economy & Place	17,007	3,627	20,634	20,634	-3,098	17,537	17,537	196	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	3,560	64,887	64,887	-957	63,931	63,931	1,555	65,486
Transformation, Digital & Customer Experience	3,488	293	3,781	3,781	167	3,948	3,948	99	4,047
Total Service areas budgets	627,815	29,278	657,093	657,093	20,255	677,348	677,348	36,061	713,409
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	634	-857	-857	857				
Budget Priorities Reserve	-1,396	1,396							
COVID - 19 Reserve	-3,756	1,438	-2,318	-2,318	2,318				
Demographic Risk Reserve	4,000		4,000	4,000		4,000	4,000		4,000
Capital Reserve		1,600	1,600	1,600	-1,600				
Total Contributions to (+)/from (-) reserves	8,719	3,237	11,956	11,956	334	12,290	12,290		12,290
Budget Shortfall	0				-1,760	-1,760	-1,760	-3,026	-4,786
Net Operating Budget	611,279	34,978	646,257	646,257	31,455	677,712	677,712	34,506	712,218

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	31,455	677,712	677,712	34,506	712,218
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	564,318	564,318	32,785	597,103
Council Tax Calculation									
Council Tax Base			279,025			283,908			288,876
Council Tax (Band D equivalent)			£1,911.40			£1,987.68			£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%

Previously Agreed and Proposed Budget Proposals 2025/26 - 2027/28

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Previously Agreed Service Changes	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Previously Agreed Pressures				
Adult Services	13,680	14,788	0	28,468
Children's Services	14,730	2,580	0	17,310
Environment & Highways	2,564	921	0	3,485
Economy and Place	624	-817	0	-192
Public Health & Communities	0	0	0	0
Oxfordshire Fire & Rescue Service and Community Safety	1,043	639	0	1,682
Resources and Law & Governance	2,753	461	0	3,214
Transformation, Digital & Customer Experience	112	-77	0	35
Total Previously Agreed Pressures	35,507	18,495	0	54,002
Previously Agreed Investments				
Adult Services	-1,375	0	0	-1,375
Children's Services	-2,562	828	120	-1,614
Environment & Highways	-1,670	0	0	-1,670
Economy and Place	407	-160	0	247
Public Health & Communities	0	0	0	0
Oxfordshire Fire & Rescue Service and Community Safety	0	0	0	0
Resources and Law & Governance	-210	0	0	-210
Transformation, Digital & Customer Experience	0	0	0	0
Total Previously Agreed Investments	-5,410	668	120	-4,622
Previously Agreed Savings				
Adult Services	-1,358	0	0	-1,358
Children's Services	-8,877	-5,620	-120	-14,617
Environment & Highways	-441	23	0	-418
Economy and Place	-669	968	0	299
Public Health & Communities	200	0	0	200
Oxfordshire Fire & Rescue Service and Community Safety	0	0	0	0
Resources and Law & Governance	-75	75	0	0
Transformation, Digital & Customer Experience	-1,000	0	0	-1,000
Total Previously Agreed Savings	-12,220	-4,554	-120	-16,894
Combined Previously Agreed Changes to Service Budgets				
Adult Services	10,947	14,788	0	25,735
Children's Services	3,291	-2,212	0	1,079
Environment & Highways	453	944	0	1,397
Economy and Place	362	-9	0	354
Public Health & Communities	200	0	0	200
Oxfordshire Fire & Rescue Service and Community Safety	1,043	639	0	1,682
Resources and Law & Governance	2,468	536	0	3,004
Transformation, Digital & Customer Experience	-888	-77	0	-965
Total Previously Agreed Changes to Service Budgets	17,877	14,609	0	32,486

Previously Agreed and Proposed Budget Proposals 2025/26 - 2027/28

Add New
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New Changes to Service Budgets	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
New Pressures				
Adult Services	51	1,205	17,130	18,387
Children's Services	13,642	10,641	12,439	36,722
Environment & Highways	1,069	1,247	4,054	6,370
Economy and Place	50	-89	231	192
Public Health & Communities	297	-12	-12	273
Oxfordshire Fire & Rescue Service and Community Safety	1,266	778	583	2,627
Resources and Law & Governance	1,465	493	1,615	3,573
Transformation, Digital & Customer Experience	227	-6	99	320
Total New Pressures	18,066	14,258	36,140	68,464
New Investments				
Adult Services	0	0	0	0
Children's Services	3,127	137	183	3,447
Environment & Highways	1,900	-400	0	1,500
Economy and Place	3,285	-3,000	-75	210
Public Health & Communities	292	0	0	292
Oxfordshire Fire & Rescue Service and Community Safety	0	0	0	0
Resources and Law & Governance	1,625	-875	0	750
Transformation, Digital & Customer Experience	975	318	0	1,293
Total Investments	11,204	-3,820	108	7,492
New Savings				
Adult Services	-8,075	-987	0	-9,062
Children's Services	-2,889	-2,368	-167	-5,424
Environment & Highways	-3,805	-398	0	-4,203
Economy and Place	-70	0	40	-30
Public Health & Communities	-817	624	0	-194
Oxfordshire Fire & Rescue Service and Community Safety	-195	-484	0	-679
Resources and Law & Governance	-1,998	-1,111	-60	-3,169
Transformation, Digital & Customer Experience	-21	-68	0	-89
Cross Cutting savings	0	-5,190	0	-5,190
Total New Savings	-17,870	-9,982	-187	-28,039
Total New Pressures, Investments and Savings				
Adult Services	-8,024	218	17,130	9,325
Children's Services	13,880	8,410	12,455	34,745
Environment & Highways	-836	450	4,054	3,667
Economy and Place	3,265	-3,089	196	372
Public Health & Communities	-228	612	-12	371
Oxfordshire Fire & Rescue Service and Community Safety	1,071	294	583	1,949
Resources and Law & Governance	1,092	-1,493	1,555	1,155
Transformation, Digital & Customer Experience	1,181	244	99	1,524
Total New Changes to Service Budgets	11,401	5,646	36,061	53,108

Previously Agreed and Proposed Budget Proposals 2025/26 - 2027/28

Add New
Year to
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Combined Previously Agreed and New Changes to Service Budgets	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Combined Pressures				
Adult Services	13,731	15,994	17,130	46,855
Children's Services	28,372	13,220	12,439	54,032
Environment & Highways	3,633	2,168	4,054	9,855
Economy and Place	674	-906	231	-0
Public Health & Communities	297	-12	-12	273
Oxfordshire Fire & Rescue Service and Community Safety	2,310	1,417	583	4,310
Resources and Law & Governance	4,218	954	1,615	6,787
Transformation, Digital & Customer Experience	339	-83	99	355
Total Combined Pressures	53,573	32,753	36,140	122,466
Combined Investments				
Adult Services	-1,375	0	0	-1,375
Children's Services	565	965	303	1,833
Environment & Highways	230	-400	0	-170
Economy and Place	3,692	-3,160	-75	457
Public Health & Communities	292	0	0	292
Oxfordshire Fire & Rescue Service and Community Safety	0	0	0	0
Resources and Law & Governance	1,415	-875	0	540
Transformation, Digital & Customer Experience	975	318	0	1,293
Total Combined Investments	5,794	-3,152	228	2,870
Combined Savings				
Adult Services	-9,433	-987	0	-10,420
Children's Services	-11,766	-7,988	-287	-20,041
Environment & Highways	-4,246	-375	0	-4,621
Economy and Place	-739	968	40	269
Public Health & Communities	-617	624	0	6
Oxfordshire Fire & Rescue Service and Community Safety	-195	-484	0	-679
Resources and Law & Governance	-2,073	-1,036	-60	-3,169
Transformation, Digital & Customer Experience	-1,021	-68	0	-1,090
Total Combined Savings	-30,090	-9,346	-307	-39,743
Combined Changes Service Budgets				
Adult Services	2,923	15,007	17,130	35,060
Children's Services	17,172	6,197	12,455	35,824
Environment & Highways	-383	1,394	4,054	5,064
Economy and Place	3,627	-3,098	196	726
Public Health & Communities	-28	612	-12	571
Oxfordshire Fire & Rescue Service and Community Safety	2,115	933	583	3,631
Resources and Law & Governance	3,560	-957	1,555	4,159
Transformation, Digital & Customer Experience	292	167	99	558
Total Combined Previously Agreed and New Changes to Service Budgets	29,278	20,255	36,061	85,594
Budgets Held Centrally	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
New Changes to Budgets Held Centrally				
Impact of increases in Employers' National Insurance contribution on employee and services expenditure	4,330	185	259	4,774
Increase in interest on cash balances	-1,020	1,136	476	592
Capital Financing	-1,737	2,191	736	1,190
Cost of borrowing to fund £65m capital investment	4,200	0	0	4,200
Budgeted one off revenue contribution to the Capital Reserves	1,600	-1,600	0	0
Total Changes to Budgets Held Centrally	7,373	1,912	1,471	10,756

Previously Agreed and Proposed Budget Increases by Type

Previously Agreed Service Changes	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Demographic Changes	15,724	8,900	0	24,624
Inflation	15,854	15,500	0	31,354
Demand and Other Pressures	4,350	-5,230	0	-880
Investments	-5,410	668	120	-4,622
Remove pressures funded from the COVID-19 reserve	-421	-675	0	-1,096
Savings	-12,220	-4,554	0	-16,774
Total Previously Agreed Budget Changes	17,877	14,609	120	32,606

New Service Changes	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Demographic Changes	7,567	5,335	11,539	24,441
Inflation	1,862	9,598	23,976	35,436
Demand and Other Pressures	8,637	-675	625	8,587
Investments	11,204	-3,820	108	7,492
Savings	-17,870	-4,724	-187	-22,780
Total New Service Changes	11,401	5,714	36,061	53,177

Total Previously Agreed and New Service Changes	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Demographic Changes	23,291	14,235	11,539	49,065
Inflation	17,716	25,098	23,976	66,790
Demand and Other Pressures	12,987	-5,905	625	7,707
Investments	5,794	-3,152	228	2,870
Remove pressures funded from the COVID-19 reserve	-421	-675	0	-1,096
Savings	-30,090	-9,278	-187	-39,554
Total Previously Agreed and New Budget Changes	29,278	20,323	36,181	85,783

Adult Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Demographic Growth				
	Funding for demographic growth (increases related to population changes)	8,500			8,500
2025ASC590	Demand increases resulting from population growth	0	8,500		8,500
	Subtotal Demographic Growth	8,500	8,500	0	17,000
	Inflation				
	Pay Inflation (2.5%)	826			826
	Unallocated pay inflation - indicative	84	788		872
	Contract Inflation	920			920
	Income Inflation (2.0%)	-796			-796
2025ASC601	Increases to the cost of care packages funded by the council.	0	5,500		5,500
24AD1	Changes to the cost of care packages funded by the council	2,470			2,470
2025ASC597	Changes to the cost of care packages funded by the council	1,937			1,937
	Subtotal Inflation	5,441	6,288	0	11,729
	Investments				
2025ASTBC1	Digital acceleration - removal of Social Care Grant from 2024/25 Digital innovation to assist customer pathways and user experience in information finding and advice, pathways to services and contact points, with additional ability for practitioner to make better use of data and agile working.	-500			-500
2025ASTBC2	Oxfordshire Way - removal of Social Care Grant from 2024/25 Develop the Oxfordshire Way approach further for all ages to develop community resilience and at-home services and to reduce inequalities in accessing care and support	-175			-175
2025ASTBC3	Adults Transport - Additional budget - removal of Social Care Grant from 2024/25 Improve data and systems to drive efficiencies in systems and manage service assessment, officer time and services levels.	-100			-100
2025ASTBC4	Adult Services Transport - Investment - removal of Social Care Grant from 2024/25 Independent living skills and enablement via travel training and accessibility, working with bus operators and other key stakeholders	-100			-100
2025ASTBC5	Shared Lives - removal of Social Care Grant from 2024/25 Investment in actions to encourage more people to become shared lives carers	-500			-500
	Subtotal Investments	-1,375	0	0	-1,375
	Total Previously Agreed Budget Increases	12,566	14,788	0	27,355
	Previously Agreed Budget Savings				
	Pooled Budget Contributions				
24AD4	The council is committed to supporting people to live independent healthy lives in their own homes. The council's programme of reviewing care packages will ensure that residents are supported to maximise all the opportunities that are available to them in the community to achieve better outcomes.	-385			-385
24AD12	Continue to work with residents, the voluntary sector, health partners, and community groups to deliver The Oxfordshire Way. This means that people will be enabled to live healthy lives in their own homes for as long as possible. We will ensure that people do not enter into residential care when there is a better outcome that they could achieve by accessing equipment, technology, or Extra Care Housing.	-175			-175
	Pooled Budget Contributions				
2025L&CO23	Refocus activity on action to reduce outstanding unsecured debt, increasing the target reduction from 10% to 12% by the end of 2024/25. New saving in 2024/25	104			104
24AD7	Shared Lives - increase the number of people who can find a home through the shared lives scheme. Build further on the success of the service to provide options for respite for a wider range of individuals.	-74			-74
	Housing & Social Care Commissioning				
24AD15	Reduction in the cost of social care assessments contribution due to public health (drug and alcohol provider) providing a more efficient, integrated, and holistic assessment falls out in 2025/26.	72			72
	Pooled Budget Contributions				
2025ASC682	Reviews of care packages for service users with mental health needs linked to health funding.	-900			-900
	Total Previously Agreed Budget Savings	-1,358	0	0	-1,358

Adult Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Changes to Pressures funded by the COVID-19 Reserve on a one - off basis				
	Health, Education & Social Care Commissioning				
24COVID5	Previously agreed funding of £325k for additional commissioning and contract activity for social care arising as a result of the on-going impact of COVID-19 falls out in 2025/26.	-261			-261
	Total Previously Agreed Changes to Pressures funded by the COVID-19 Reserve	-261	0	0	-261
	Total Previously Agreed Budget Changes	10,947	14,788	0	25,735
	New Budget Increases				
	Demography				
2026ASC1	Projected increase in demand resulting from population growth. 0.3% of the total Adult Social Care budget for 2024/25.	-774	-2,532	6,429	3,123
	Subtotal Demographic Growth	-774	-2,532	6,429	3,123
	Pay Inflation				
	Pay inflation - indicative	0	-110	737	628
	Inflation				
2026ASC4	Forecast increases to the cost of care packages due to inflation. No inflationary increase in 2025/26 beyond that agreed previously in the MTFS approved by Council in February 2024.	0	3,847	9,964	13,811
	Subtotal Inflation	0	3,737	10,701	14,439
	Demand and Other Pressures				
CORP110	Impact of increase in employers NI contribution (to be distributed across service area)	825			825
	Total Demand and Other Pressures	825	0	0	825
	Total New Budget Increases	51	1,205	17,130	20,037
	Pooled Budget Contributions				
2026ASC13	Review of system contributions from the NHS Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board to fund mental health aftercare services in line with legal responsibilities for older adults. 1.4% of the total Adult Social Care budget for 2024/25	-3,500	0	0	-3,500
2026ASC14	Review of system contributions from the NHS Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board to fund aftercare in mental health services for people with a physical disability. 0.3% of the total Adult Social Care budget for 2024/25.	-700	0	0	-700
2026ASC19	As more people receive care at home thanks to the success of Home First Discharge to Assess programme, the need for a bed-based discharge pathway is reduced and can be focussed on people with high levels of frailty and complex dementia presentations (subject to Cabinet and NHS ICB approvals). 0.1% of the total Adult Social Care budget for 2024/25.	-333	0	0	-333
2026ASC21	The charge for setting up of an universal deferred payment agreement have been reviewed for the first time since 2015 and updated to cover the setting up costs of these agreements, as set out in Care Act 2014. This is 0.1% of the total Adult Social Care budget for 2024/25.	-150	0	0	-150
2026ASC23	Reduction in the number of packages that include double handed care (the need to have two carers to help support the individual) thanks to the successful implementation of reablement programme and assistive technology solutions. 0.2% of the total Adult Social Care budget for 2024/25.	-388	-112	0	-500
2026ASC24	Arrangement fees for people who fund their own care have been reviewed and brought in line with other local authorities.	-20	0	0	-20
	Total Pooled Budget Contributions	-5,091	-112	0	-5,203
	Adult Services				
	Cross cutting savings (to be distributed across service area)	-2,984	-875	0	-3,859
	Total New Adult Services Savings	-8,075	-987	0	-9,062
	Total New Adult Services	-8,024	218	17,130	10,975
	Total New & Previously Agreed Budget Changes	2,923	15,007	17,130	36,710

Children's Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Demographic Growth				
	Demographic Growth	5,494			5,494
	Early Help, Front Door & Social Care				
23CS5	Children's Placement Demography and Price Inflation - increase to existing planned demography of £4.0m. COVID-19 has had an impact in this area due to more children being in placements than expected, for longer periods of time, along with an unusually large increase in the unit price for a placement. The demographic increases link to delays in courts and changes in individual circumstances resulting in children spending longer in care than they may have done.	100			100
	Education & Learning				
24CS32	Home to School Transport: There is a significant increase in the number of students needing an Education, Health and Care Plan (EHCP). 33% of students with an EHCP require transport and the student increases are estimated at 11% in 2024/25 and 9% in 2025/26.	1,200			1,200
	Subtotal Demographic Growth	6,794	0	0	6,794
	Inflation				
	Pay Inflation (2.5%)	1,463			1,463
	Unallocated pay inflation - indicative	460	4,317		4,777
	Contract Inflation	255			255
	Early Help, Front Door + Social Care				
24CS6	Inflation: funding for estimated inflationary increases to the cost of care.	1,600			1,600
	Education & Learning				
24CS30	On-going impact of increases in the cost of mainstream bus tenders over the medium term as cohorts of contracts are tendered.	213			213
24CS30	On-going impact - Will need splitting between Primary and Secondary				
24CS31	Inflation: funding for estimated inflationary increases to the cost of transport for children with SEND.	305			305
	Home to School Transport				
2025CS-HN713	Future increases in the number of EHCPs	400	2,500		2,900
	Subtotal Inflation	4,696	6,817	0	11,513
	Demand and Other Pressures				
	Education & Learning				
23CS1	Special Educational Needs (SEN) Casework Team - an increase in demand for Education Health & Care Plans (EHCPs) and the number of approved EHCPs which require an annual review has created a pressure across the SEN service including case workers, educational psychologists, quality and advocacy support. Additional capacity is needed to ensure quality and timeliness are in line with expected standards.	281			281
	Early Help, Front Door & Social Care				
24CS1	Continuation of £0.970m funding for adult facing services within family safeguarding (family solutions plus), relating to contracts supporting domestic abuse, adult mental health & substance misuse. The increases are after taking account of the Supporting Families grant of £0.485m in 2024/25 plus funding from the Public Health reserve of £0.200m in 2024/25.	685			685
	Children's Services Central Costs				
2025CS787	Social Care Demand and inflation pressures continuing from 2023/24 (full year effect)	2,274	-4,237		-1,963
	Subtotal Demand and Other Pressures	3,240	-4,237	0	-997

Children's Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Investments				
	Early Help, Front Door & Social Care				
2025CS790/1/3	New Service Investments (supporting the Financial Strategy) Recruitment & Retention Strategy	832	708		1,540
	Social Care				
2025CSTBC1	Digital acceleration - removal of Social Care Grant from 2024/25 Digital innovation to assist customer pathways and user experience in information finding and advice, pathways to services and contact points, with additional ability for practitioner to make better use of data and agile working.	-500			-500
2025CSTBC2	Oxfordshire Way - removal of Social Care Grant from 2024/25 Develop the Oxfordshire Way approach further for all ages to develop community resilience and at-home services and to reduce inequalities in accessing care and support	-699			-699
	Education & Learning				
2025CSTBC3	Home to School Transport - Additional budget - removal of Social Care Grant from 2024/25 Improve data and systems to drive efficiencies in systems and manage service assessment, officer time and services levels.	-400			-400
2025CSTBC4	Home to School Transport - Investment - removal of Social Care Grant from 2024/25 Independent living skills and enablement via travel training and accessibility, working with bus operators and other key stakeholders	-400			-400
	Children's Services Central Costs				
2025CSTBC5	Family Safeguarding - removal of Social Care Grant from 2024/25 Extend the family safeguarding model to work more closely with schools to build additional resilience into the model in order to reduce demand and resolve family issues at the earliest possible opportunity. This will include working with schools to build capability as well as with families and other stakeholders.	-900			-900
	Provider Services & Safeguarding				
2025CSTBC6	Foster Care - removal of Social Care Grant from 2024/25 Investment into retention and support of foster carers via a no detriment policy/skills and fees levels review and strategy to support kinship carers as per new DfE guidance in December 2023.	-500			-500
	Early Help, Front Door & Social Care				
2025L&CO4	Social Care Invest in Family Help Team to reduce the future demand and cost of care. Assumes team would be in place from July 2024 onwards.	125			125
2025L&CO5	Revenue borrowing costs associated with adding three new children's homes from 2026/27 (including one focused on older children) to the capital programme.		120	120	120
	Education & Learning				
2025L&CO3	Revenue costs involved with increasing early intervention work in Early Years and primary school settings to respond to SEND needs and proactively support the transition into mainstream education. £0.5m investment in 2024/25, partly falling out in 2025/26	-120			-120
	Subtotal Investments	-2,562	828	120	-1,734
	Extend COVID-19 Funding that falls out in 2026/27				
	Education & Learning				
2026COVID	The modelling approach to COVID-19 within Oxfordshire across all services has been to compare expected, annual growth patterns to growth seen through the pandemic. The excess growth is deemed to be as a result of the pandemic. Using this method there were an extra 74 plans issued, and applying costs based on the normal pattern of provisions, this results in an additional cost to High Needs. Funding removed from 2026/27		1,200		1,200
	Children's Services Central Costs				
	Total Previously Agreed Budget Increases	12,168	4,608	120	16,776

Children's Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Reductions				
	Education & Learning				
2025CS-HN707	Education Adjust growth funding already in budget	-281	0		-281
	Early Help, Front Door & Social Care				
24CS20	The Supporting Families grant will continue for a further two years. Total budgeted grant expected to fall out in 2025/26	110			110
2025CS721	Social Care Agency Staff In Social Care - replacement with permanent Staff	-1,600	-1,200		-2,800
2025CS723	Social Care Manage Demand for Children We Care For (CWCF) - Maintain CWCF at the current number	-3,400	-700		-4,100
2025CS724	Social Care Bring Children We Care For (CWCF) currently placed out of the county back into Oxfordshire	-1,300	-300		-1,600
2025CS725	Social Care High Cost Placements - Obtain better value care for children living in high-cost residential placements	-600	0		-600
2025CS726	Social Care Exits from Care - Ensuring children cease to be Children We Care For (CWCF) in line with their plan in a timely way	-2,500	-2,800		-5,300
	Children's Services Central Costs				
2025CS1063	Social Care Offset savings with re-instatement of previous savings or replace COVID-19 funding that drops out of Medium Term Financial Strategy with base budget.	944			944
	Early Help, Front Door + Social Care				
2025L&CO24	Social Care Invest to save' returns resulting from reducing numbers of private placements for children we care for through increase in internal care provision (see 2025L&CO5)		-120	-120	-240
2025L&CO25	Social Care Investment in Family Help Team (see 2025L&CO3) reduces future demand for and cost of care.	-250	-500		-750
	Total Previously Agreed Budget Savings	-8,877	-5,620	-120	-14,617
	Previously Agreed Changes to Pressures funded by the COVID-19 Reserve on a one - off basis				
	Education & Learning				
COVID11	The modelling approach to COVID-19 within Oxfordshire across all services has been to compare expected, annual growth patterns to growth seen through the pandemic. The excess growth is deemed to be as a result of the pandemic. Using this method there were an extra 74 plans issued, and applying costs based on the normal pattern of provisions, this results in an additional cost to High Needs. Funding removed from 2026/27		-1,200		-1,200
	Total Previously Agreed Changes to Pressures funded by the COVID-19 Reserve (replaced by additional funding in row 2025CS1063)	0	-1,200	0	-1,200
	Total Previously Agreed Budget Changes	3,291	-2,212	0	959

Children's Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Budget Increases				
	Demography				
2026CS10	Demand increases resulting from population growth	0	1,140	1,510	2,650
2026CS11	Strategy savings risk (50% of historic 2025/26 savings, 100% of historic 2026/27 savings)	4,700	5,000	0	9,700
	Education				
2026CS15	Budget pressure resulting from re-allocating the original £1.3m demographic growth earmarked for Home to School transport to other CEF services for 2024/25 and 2025/26.	2,600			2,600
2026CS16	Update to Home to School demographic growth. This figure assumes the same annual growth of 7% (Post 16 SEN) and 9% (SEN) and factors in the volume cost impact of increasing Out of County provision.	400	700	3,200	4,300
2026CS33	Education Psychology - Demand for Education, Health and Care Needs Assessments (EHCNA) is expected to increase and there is a statutory requirement to provide information from an Education Psychologist for every EHCNA agreed.	641	1,027	0	1,668
	Subtotal Demographic Growth	8,341	7,867	4,710	20,918
	Inflation				
	Pay inflation - indicative	0	-600	4,037	3,437
	Contract Inflation (RPIX - 4.2%; RPI - 4.1%; CPI - 2.5%)	245	780	836	1,861
	Income Inflation (2.0%)	-34	-34	-34	-102
2026CS12	Inflation - funding for estimated inflationary increases to the cost of care. This figure is based on the National Living Wage published October 2024 and CPI+ adjustment	1,459	2,628	2,890	6,977
	Subtotal Inflation	1,670	2,774	7,729	12,173
	Demand and Other Pressures				
	Education & Learning				
2026CS34	Reversal of prior funding agreed from Covid-19 to fund High Needs Block Pressures. This funding will now be used to support our schools to become more inclusive.	-1,200	0	0	-1,200
2026CS35	SEN Inreach Outreach - disapplication request to be submitted. This funding will be used to support schools to become more inclusive.	500	0	0	500
	Total Education & Learning	-700	0	0	-700
	Early Help, Front Door + Social Care				
2026CS17	Supporting Families Government grant - confirmation has not been received from Government on whether this grant will be continued from March 2025. Continuation of funding is required for Supporting Families funded posts, Community Impact Zone and Locality Community Support Service staffing so that key services can continue to be delivered.	360	0	0	360
	Total Early Help, Front Door + Social Care	360	0	0	360
	Children's Services Central Costs				
CORP110	Impact of increase in employers NI contribution (to be distributed across service area)	1,216			1,216
2026CS18	Remove undeliverable previously agreed savings	2,755	0	0	2,755
	Total Children's Services Central Costs	3,971	0	0	3,971
	Subtotal Demand and Other Pressures	3,631	0	0	3,631
	Total Pressures	13,642	10,641	12,439	36,722

Children's Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Investments				
2026CS19	Social Work Apprenticeships - Additional funding to align with 2025CS793 Recruitment & Retention Strategy (apprenticeships). This investment will enable us to recruit at least 25 new social work apprentices, contributing to our long-term goal of reducing reliance on temporary social work staff.	127	137	183	447
2026CS37	Investment in developing services to support under 5 years olds. This will include developing our early help and early years support so that all children can get the best possible start in life.	1,000	0	0	1,000
2026CS38	On-going funding of £2.0m added to fund an investment in Children's Prevention - £1.4m of this is funded by the Children's Prevention Grant. This will need to be used to support new spend required to support the national roll out of Family Help but further information is awaited.	2,000			2,000
	Subtotal Investments	3,127	137	183	3,447
	Total New Budget Increases	16,769	10,778	12,622	40,169
	New Budget Savings				
	Early Help, Front Door + Social Care				
2026CS25	Supporting families grant. We are awaiting confirmation from Government as to whether this grant and national initiative will be continued after March 2025. If the grant is not continued, we will review the resource associated with administering and managing the grant.	-120	0	0	-120
	Total Early Help, Front Door + Social Care	-120	0	0	-120
	Provider Services & Safeguarding				
2026CS23	Introduction of a no detriment policy for Special Guardianship Orders, to increase local capacity to support children we care for	-14	-202	-167	-383
2026CS24	Capital loans to foster carers to increase local capacity to support children we care for	-500	0	0	-500
2026CS30	Review of alternative delivery mechanisms for Outdoor Therapy services.	-273	0	0	-273
2026CS27	Review of sundry spend and budget rationalisation.	-70	0	0	-70
	Total Provider Services & Safeguarding	-857	-202	-167	-1,226
	Children's Services Central Costs				
	Cross cutting savings (to be distributed across service area)	-1,912	-2,166	0	-4,078
	Total New Children's Services Savings	-2,889	-2,368	-167	-5,424
	Total New Children Services	13,880	8,410	12,455	34,745
	Total New & Previously Agreed Budget Changes	17,172	6,197	12,455	35,704

Environment & Highways

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Demographic Growth				
	Demographic Growth (growth in waste tonnages)	430			430
2025EPDG	Add new year of demographic growth for Waste Management		400		400
	Subtotal Demographic Growth	430	400	0	830
	Inflation				
	Pay Inflation (2.5%) indicative service area budget	96			96
	Pay Inflation (2.5%) indicative service area budget	184			184
	Unallocated pay inflation - indicative	63	594		657
	Contract Inflation	1,571			1,571
	Income Inflation (2.0%)	-93			-93
	Business Rates Inflation	16			16
	Subtotal Inflation	1,838	594	0	2,432
	Demand and Other Pressures				
	Environment				
24EP8	Household Waste Recycling Centres - anticipated increase in the cost of new contracts from 2025/26.	625			625
24EP10	Impact of implementation of Controlled Waste Regulation	100			100
2025EP645	Take action in 2024/25 to reduce the future cost of closed landfill site monitoring	-20			-20
2025EP647	Resource to write circular economy strategy. One off funding falls out in 2025/26.	-30			-30
2025EP692	Various pressures associated with service areas within Environment & Circular Economy 2024/25 (offset by saving EP693). Funding partly falls out in 2025/26 and 2026/27.	-115	-123		-238
2025EP694	Household Waste Recycling Centres (HWRC): unsorted waste and essential site repair pressures 2024/25 (offset by saving EP695). Funding partly falls out in 2025/26.	-114			-114
	Highways & Maintenance				
24EP3	Additional temporary resources and expertise to support the exploration and delivery of a new highways maintenance contract from the end of March 2025. Funding expected to fall out in 2025/26 after the contract is agreed.	-250			-250
2025EP622	Increased highway maintenance activity (additional funding for potholes)	100	50		150
	Network Management				
2025EP588	Increased Parking Service operational and maintenance costs	380	200		580
2025EP598	Increased drawdown from Parking Reserve to support increased maintenance and operational costs	-380	-200		-580
	Subtotal Demand and Other Pressures	296	-73	0	223
	Investments				
	Network Management				
2025L&CO8	Introduce four new Controlled Parking Zones (see 2025L&CO27). One off funding falls out in 2025/26.	-200			-200
2025L&CO11	Revenue costs for additional investments in Automatic Number Plate Recognition (ANPR) enforcement of moving traffic offences of existing Traffic Regulation Order restrictions (see 2025L&CO29). One off funding falls out in 2025/26.	-180			-180
2025L&CO12	Feasibility Study into practicalities and opportunity in emissions and vehicle category based charging. Early investigatory work to identify potential policy and income benefits. One off funding falls out in 2025/26.	-30			-30

Environment & Highways

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Investments (Budget Priority Reserve one - off funding)				
	Highways & Maintenance				
2025EPTBC2	Gully and ditch clearing and repairs in areas recently flooded. One off funding falls out in 2025/26.	-300			-300
2025EPTBC3	Boost capacity to work with landowners and Parishes for them to clear ditches and implement Sustainable Drainage Schemes. One off funding falls out in 2025/26.	-300			-300
2025EPTBC4	A second cut of urban verges around footways and cycleways. One off funding falls out in 2025/26.	-150			-150
2025EPTBC5	Reclaim footpaths and cycleways – vegetation clearance and siding-out. One off funding falls out in 2025/26.	-510			-510
	Total Investments	-1,670	0	0	-1,670
	Total Previously Agreed Budget Increases	894	921	0	1,815
	Previously Agreed Budget Reductions				
	Environment				
2025EP693	Various pressures associated with service areas within Environment & Circular Economy - to be managed within the existing budget allocation 2024/25 (offsets pressure EP692)	115	123		238
2025EP695	Manage Household Waste Recycling Centre pressure through reduction in waste costs 2024/25 (offsets pressure EP694)	114	0		114
	Highways & Maintenance				
2025EP620	Increase the use of commuted sums held in reserves to maintain new infrastructure as a result of new developments and changes to the highway	-100	-100		-200
24EP15	Anticipated increases in on street parking income.	-150			-150
2025L&CO27	Income from new Controlled Parking Zones (see 2025L&CO8).	-150			-150
2025L&CO29	Automatic Number Plate Recognition (ANPR) income (see 2025L&CO11).	-270			-270
	Total Previously Agreed Budget Reductions	-441	23	0	-418
	Total Previously Agreed Budget Changes	453	944	0	1,397
	New Budget Increases				
	New Demography and Inflation				
2026EH10	Demand increases resulting from population growth relating to waste tonnes being disposed of, ranging from 2.9% to 3.2% per annum			400	400
2026EH11	Increase in street lighting and lit signs as a result of asset growth.	145	145	0	290
2026EH19	Increase in highway assets as a result of the maintainable network growing.	300	270	250	820
2026EH20	Increase in the number of traffic signals that need to be maintained as a result of asset growth.	120	120	0	240
2026EH28	Committed Sums draw down to fund highways maintenance and network Management growth	-565	-535	-250	-1,350
	Subtotal Demographic Growth	0	0	400	400
	Pay Inflation				
	Pay inflation - indicative	0	-83	556	473
	Contract Inflation (RPI - 2.2%; CPI - 1.6%; EPI 1.7% and other fixed rates)		2,517	2,910	5,427
	Income Inflation (2.0%)	-271	-437	-437	-1,145
	Subtotal Inflation	-271	1,997	3,029	4,755

Environment & Highways

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Demand and Other Pressures				
	Environment				
2026EH12	New carbon tax applied to fossil fuel carbon generated from waste incinerated from April 2028. Need for pre-implementation activity in the run up to the scheme starting in April 2026.	0	200	0	200
2026EH14	The Waste contract was extended until October 2027, as such expected associated costs with new contract can be delayed. so this budget increase can be pushed back to 2027/28.	-625	0	625	0
2026EH15	Dean Pit leachate management and Dix Landfill long term management and Landfill Tax increased by 21% from April 2025	217	50	0	267
	Total Environment	-408	250	625	467
	Network Management				
2026EH21	Income from moving traffic offences less than assumed within previous year budget assumptions.	200	0	0	200
2026EH22	Additional maintenance & management costs associated with increasing number of Park and Rides.	75	75	0	150
2026EH23	Delay in achieving Department of Transport approval of Lane Rental Scheme. Further work required and as such part year impact only (6months) anticipated.	1,075	-1,075	0	0
	Total Network Management	1,350	-1,000	0	350
	Senior Management Team				
	Impact of increase in employers NI contribution (to be distributed across service area)	398			398
	Total Senior Management Team	398	0	0	398
	Subtotal Demand and Other Pressures	1,340	-750	625	1,215
	New Investments				
	Highways & Maintenance				
2026EH39	Move to an annual highway drainage gully emptying & jetting cycle	1,500	0	0	1,500
2026EH40	investment of £0.4m required to support holding the price of a joint ticket (parking and bus fare) at Park & Ride car parks unchanged from 2024/25.	400	-400		0
	Total Highways & Maintenance	1,900	-400	0	1,500
	Subtotal Investments	1,900	-400	0	1,500
	Total New Budget Increases	2,969	847	4,054	7,870

Environment & Highways

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Budget Savings				
	Infrastructure Delivery				
2026EH25	Increased booking of staff time to council projects and schemes.	-100	0	0	-100
	Total Infrastructure Delivery	-100	0	0	-100
	Highways & Maintenance				
2026EH26	Reduction in streetlighting energy usage as a result of LED lamp replacement investment (previously a pressure under Ref 24EP1)	-1,500	0	0	-1,500
2026EH30	Drawdown from commuted sums to support previous year's growth in highway maintenance services	-500	0	0	-500
	Total Highways & Maintenance	-2,000	0	0	-2,000
	Senior Management Team				
	Cross cutting savings (to be distributed across service area)	-1,705	-398	0	-2,103
	Total New Environment & Highways Savings	-3,805	-398	0	-4,203
	Total New Environment & Highways Services	-836	450	4,054	3,667
	Total New & Previously Agreed Budget Changes	-383	1,394	4,054	5,064

Economy and Place

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Inflation				
	Pay Inflation (2.5%) indicative service area budget	265			265
	Unallocated pay inflation - indicative	27	251		278
	Contract Inflation	261			261
	Income Inflation (2.0%)	-28			-28
	Subtotal Inflation	525	251	0	777
	Demand and Other Pressures				
	Transport Policy				
24EP30	Transport Hubs (revenue funding for capital expenditure of £0.5m per year for three years in locations across Oxfordshire including e-bike hire, car club promotion etc). Funding will fall out in 2026/27.		-500		-500
2025EP654	Create Sustainable Travel to School strategy.	-200			-200
2025EP744	Pressures associated with policy development for area travel plans, HGV studies and Multi Modal transport model (offset by saving EP745)	405	-568		-163
	Environment				
23EP5	Increased contribution to the Regional Flood Co-ordination Committee Levy	22			22
	Climate Action				
23EP11	£0.066m funding to increase capacity to develop pipeline and contract delivery of projects to support the Zero Carbon Infrastructure was added to the budget in 2022/23. This reduced to £0.064m in 2023/24 and falls out in 2025/26.	-64			-64
23EP14	Funding for short term capacity to ensure Oxfordshire is "Grid ready", developing Energy System planning and flexibility trials falls out by 2025/26.	-64			-64
	Subtotal Demand and Other Pressures	99	-1,068	0	-969
	Investments				
	Transport Policy				
2025L&CO13	Phase four of the school streets scheme.	77	-30		47
2025L&CO14	Funding for a feasibility study into the introduction of new Demand Responsive Transport (DRT) bus services in urban/suburban and rural settings 2024/25. The study will also look into the application of DRT services to support Home to School transport. One off funding falls out in 2025/26.	-70			-70
2025L&CO10	Feasibility study and implementation strategy for bus franchising. One off funding falls out in 2025/26.	-150			-150
2025L&CO15	Seed funding for supporting pilot Demand Responsive Transport (DRT) bus services, building on business case developed through 2025L&CO14.	250	-250		0
	Place Making				
2025L&CO16	Revenue borrowing costs for pipeline of capital projects to tackle congestion in built up areas (£3m capital spend in 2024/25 and 2025/26).	180			180
2025L&CO17	Revenue borrowing costs for pipeline delivery of capital projects identified as part of the East Oxford Mini-Holland Project (£2m capital spend each year of MTFs).	120	120		240
	Total Investments	407	-160	0	247
	Total Previously Agreed Budget Increases	1,031	-977	0	55

Economy and Place

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Reductions				
	Transport Policy				
2025EP658	One - off capitalisation of staff time through recharging costs associated with School Streets project. One off saving in 2024/25 reinstated in 2025/26.	25	0		25
2025EP774	Utilise Bus Service Operators Grant (BSOG) to support spend in 2024/25 and 2025/26		400		400
2025EP745	Manage various pressures associated with policy development under existing budget allocation (offsets pressure EP744)	-405	568		163
2025EP772	Release uncommitted element of on-going investment 24EP27 Countywide Community Transport Initiatives agreed in February 2023 on one - off basis in 2024/25. One off release from 2024/25 reinstated in 2025/26.	260			260
	Environment				
2025EP638	Reinstate reduction in bespoke Lead Local Flood Authority planning consultations 2024/25 (2025EP638). One off funding falls out in 2025/26.	-40			-40
	Place Making				
2025EP659	Consolidated savings for: - Introduction of standing advice for Transport Development Management - Combining Highways agreement and Engineering and assurance teams - Increase income from Planning Performance Agreement charges - Optimising the commissioning of modelling - Use of Section 106 funding held to develop schemes or the interest pot	-180	0		-180
	Climate Action				
2025EP634	Climate Action: one - off income relating to greenhouse gas reporting. One off income falls out in 2025/26.	12	0		12
	Business Performance & Services Improvement				
2025EP633	Increased recharging of staff time for projects	-20	0		-20
	Innovation				
2025ITI&D TB	Innovation Service (iHub): use contribution from reserve in 2024/25 and move to being self funding from 2025/26	-321	0		-321
	Total Previously Agreed Budget Reductions	-669	968	0	299
	Total Previously Agreed Budget Changes	362	-9	0	354
	New Budget Increases				
	Pay Inflation				
	Pay inflation - indicative	0	-35	235	200
	Contract Inflation (RPIX - 4.2%; RPI - 4.1%; CPI - 2.5%)				0
	Income Inflation (2.0%)	0	-4	-4	-8
	Subtotal Inflation	0	-39	231	192
	Demand and Other Pressures				
	Climate Action				
2026EP5	Pressure in energy and retrofit staffing budget owing to gap between grant funding	50	-50	0	0
	Total Climate Action	50	-50	0	0
	Subtotal Demand and Other Pressures	50	-50	0	0

Economy and Place

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Investments				
	Strategic Planning				
2026EP1	Additional temporary resource to support the development of four nationally significant infrastructure projects over the next two financial years.	75	0	-75	0
	Total Strategic Planning	75	0	-75	0
	Climate Action				
2026EP2	Invest in carbon sequestration to move the council's operational emissions towards a negative net total (i.e. beyond 'net zero')	80	0	0	80
2026EP4	Carbon Management Plan - forward purchase of Carbon offsets to reduce impact of future offsetting costs.	30	0	0	30
2026EP10	Investment in pro-active flooding measures and working with communities who have suffered flooding (one - off)	2,000	-2,000	0	0
2026EP11	An ongoing investment of £0.1m is proposed for an additional two flood officers to recruit, train and support Flood Wardens or equivalent those places that have s19 reports associated, and to work with Emergency Planning and local resilience bodies to encourage relevant Parish and Town Councils or equivalent to complete emergency plans	100	0	0	100
	Total Climate Action	2,210	-2,000	0	210
	Place Shaping				
2026EP12	£1m one – off investment is proposed to leverage investment in rail, including supporting active travel access, improvement programmes and the development of strategic cases and masterplans to prove the environmental, economic and community case for rail.	1,000	-1,000	0	0
	Total Place Shaping	1,000	-1,000	0	0
	Subtotal Investments	3,285	-3,000	-75	210
	Total New Budget Increases	3,335	-3,089	156	402
	New Budget Savings				
	Strategic Planning				
2026EP9	Strategic Planning Increasing S106 income target to reflect higher income in recent years	-30	0	0	-30
	Total Strategic Planning	-30	0	0	-30
	Place Making				
2026EP7	Temporary reduction in revenue works budget in central Oxfordshire team while activity is focussed on alternatively funded core schemes.	-40	0	40	0
	Total Place Making	-40	0	40	0
	Total New Budget Savings	-70	0	40	-30
	Total New Economy and Place	3,265	-3,089	196	372
	Total New & Previously Agreed Budget Changes	3,627	-3,098	196	726

Public Health & Communities

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Reductions				
	Public Health (Domestic Abuse)				
2025PH555	Utilisation of government grant to fund domestic abuse services means £0.200m of council funding can be released on a one - off basis in 2024/25. Funding reinstated in 2025/26.	200			200
	Total Previously Agreed Budget Changes	200	0	0	200
	New Budget Increases				
	Communities				
	Income Inflation (2.0%)	-12	-12	-12	-36
	Subtotal Inflation	-12	-12	-12	-36
	Demand and Other Pressures				
	Libraries & Heritage				
2026PH9	Home Library Service - This is a provision designed for vulnerable adults who may have difficulty visiting a physical library. Through a large team of volunteers, the service will visit vulnerable residents at their homes to deliver books and audio visual items. The funding will help to sustain and develop this service to meet the recent increase in demand.	80	0	0	80
2026PH10	Early Years Library - This service is designed to help early childhood education and supports cognitive and social-emotional development of children at key stages. They include effective, yet low budget activities, such as Bookstart, rhyme-times, stay and play sessions, and a wide range of books and other resources to help with child development and literacy. This funding will support this work and help meet growing demand, through purchasing various reading materials.	80	0	0	80
	Total Libraries & Heritage	160	0	0	160
	Public Health & Communities				
CORP110	Impact of increase in employers NI contribution (to be distributed across service	149			149
	Total Public Health & Communities	149	0	0	149
	Subtotal Demand and other Pressures	309	0	0	309
	New Investments				
2026PH11	A further £0.3m added to the budget for Domestic Abuse to reflect the increase in the Domestic Abuse Duty Safe Accommodation Grant	292			292
	Subtotal Investments	292	0	0	292
	Total New Budget Increases	589	-12	-12	565
	New Budget Savings				
	Public Health				
2026PH1	Utilisation of government grant to fund domestic abuse services means £0.200m of council funding can be released on a one - off basis in 2025/26. Funding reinstated in 2026/27.	-200	200	0	0
2026PH6	Utilisation of Public Health Grant to support Family Solutions Plus	-250	250	0	0
2026PH7	Utilisation of Public Health Grant to help fund Community Capacity Grants	-250	250	0	0
2026PH8	Savings for ASC through reduced charges for social care assessments	-72	72	0	0
	Total Public Health	-772	772	0	0
	Public Health & Communities				
	Cross cutting savings (to be distributed across service area)	-45	-148	0	-194
	Total New PH & Communities Savings	-817	624	0	-194
	Total New PH & Communities Services	-228	612	-12	371
	Total New & Previously Agreed Budget Changes	-28	612	-12	571

Fire & Rescue and Community Safety

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Inflation				
	Community Safety	466			466
	Pay Inflation (2.5%)				
	Unallocated pay inflation - indicative	55	519		574
	Subtotal Inflation	521	519	0	1,040
	Oxfordshire Fire & Rescue Service				
2025CSafety670	Vehicle Renewals - increase revenue contribution for replacement of Fire Vehicles	572	120		692
2025CSafety754	Cultural Development Work. One off funding falls out in 2025/26.	-50	0		-50
	Subtotal Demand and Other Pressures	522	120	0	642
	Total Previously Agreed Budget Increases	1,043	639	0	1,682
	Previously Agreed Budget Reductions				
	Total Previously Agreed Budget Reductions	0	0	0	0
	Total Previously Agreed Budget Changes	1,043	639	0	1,682
	Inflation				
	Pay inflation - indicative	419	421	421	1,261
	Income Inflation (2.0%)	-3	-3	-3	-9
2026FRCS1	Contract Inflation	155	160	165	480
	Subtotal Inflation	571	578	583	1,732
	Oxfordshire Fire & Rescue Service				
2026FRCS2	Emergency Services Mobile Communication Programme (Operational Radios) There is an ongoing government led central project to replace the mobile communications platform for emergency services. It is expected to cost us an additional £200k a year once implemented.	0	200	0	200
2026FRCS3	Emergency Response Resilience Contract The council must have plans in place to continue to provide a fire and rescue service even when large numbers of firefighters are unavailable such as during industrial action/pandemic. This resilience will be provided by a third party provider	150	0	0	150
2026FRCS4	Fire pensions that have been rolled into the Revenue Support Grant.	62			62
CORP110	Impact of increase in employers NI contribution (to be distributed across service area)	484			484
	Subtotal Demand and Other Pressures	695	200	0	895
	Total New Budget Increases	1,266	778	583	2,627
	New Budget Savings				
	Oxfordshire Fire & Rescue Service				
2026FRCS10	Implementation of interim measures to improve fire engine availability and response times. Reprioritising fire cover by geographical area (rather than total numbers) will reduce the need for additional hours payments.	-30	0	0	-30
	Cross cutting savings (to be distributed across service area)	-165	-484	0	-649
	Total New Fire & Community Safety Savings	-195	-484	0	-679
	Total New Fire & Community Safety Budget Changes	1,071	294	583	1,949
	Total New & Previously Agreed Budget Changes	2,115	933	583	3,631

Resources and Law & Governance

Proposal Ref	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Inflation				
	Pay Inflation (2.5%) indicative service area budget	1,117			1,117
	Unallocated pay inflation - indicative	100	933		1,032
	Contract Inflation (RPIX - 4.2%; RPI - 4.1%; CPI - 2.5%)	660			660
	Income Inflation (2.0%)	-66			-66
	Business Rates Inflation	53			53
	Property & Assets				
24CCCS1	Increases in utility costs for the council's buildings	55			55
24CCCS31	Property Facilities Management - additional contract inflation based on the OBR inflation forecast set out in the Autumn Statement 2022.	50			50
24CCCS33	Property Catering - additional food and utilities inflation resulting in an increase cost for school meal which can't be recovered due to restriction on price increase on school meal. This follows the increased inflation forecast set out by the OBR in the Autumn Statement 2022.	50			50
24CCCS34	Landlord & Tenant - additional contract inflation of 10% in 2024/25 and 2025/25 based on the OBR inflation projection in the Autumn Statement 2022.	370			370
24EP4	Home to School transport - increase in the cost of school transport (directly provided and contracted) due to increases in fuel and other costs.	350			350
	Subtotal Inflation	2,739	933	0	3,672
	Demand and Other Pressures				
	Corporate Services				
2025Corp973	Revised structure and pay scales for the council's Strategic Leadership Team (pending approval by Council on 7 November 2023). Additional contributions will be sought from existing council budgets so that the pressure is reduced as far as possible.	28	28		56
	Law & Governance				
2025C&CE529	Appointment of an Area Coroner in accordance with a recommendation from the UK Chief Coroner	96	0		96
	Property & Assets				
24CCCS5	Staff shortages mean there is increased dependency on agency staff which has increased costs of cleaning the council's buildings. Action is being taken to reduce these costs in 2024/25 and 2025/26.	-100			-100
2025PI&FMTBC	Continued one off contribution to Children's Centre rents. One off funding falls out in 2025/26.	-113			-113
2025PI&FMTBC	Fund one-off Children's Centre rents from the Budgets Priorities reserve. One off funding falls out in 2025/26.	113			113
2025EP583	Home to School Transport Digital Contract Management System -	150			150
	Subtotal Demand and Other Pressures	174	28	0	202
	Investments				
	Public Affairs, Policy & Partnership				
2025L&CO22	Citizens Assembly on transport in Central Oxfordshire. One off funding falls out in 2025/26.	-150			-150
2025L&CO21	Resource to support the development and initial delivery of a Social Value and Community Wealth Building Strategy, including relevant training and external expertise, focusing on all relevant aspects of social value generation and community wealth building. One off funding falls out in 2025/26.	-60			-60
	Subtotal Investments	-210	0	0	-210
	Total Previously Agreed Budget Increases	2,703	961	0	3,664

Resources and Law & Governance

Proposal Ref	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Reductions				
	Property & Assets				
2025PI&FM691	Delay in the occupation of a new library facility in the Banbury to 2025/26. £150k saving from 2024/25 falls out in 2025/26 and 2026/27.	75	75		150
22EP11	Home to School contract management - Use of technology and improvements and automation of processes to reduce costs and effort required.	-150			-150
	Total Previously Agreed Budget Reductions	-75	75	0	0
	Previously Agreed changes to Pressures funded by the COVID-19 Reserve on a one - off basis				
	Law & Governance				
24COVID3	Coroners - funding for additional activity in 2023/24 and 2024/25 falls out in 2025/26	-96			-96
	Public Affairs, Policy & Partnership				0
COVID18	Local Council Tax Support Scheme: anticipation of future emergency welfare demand in 2022/23 falls out in 2025/26		-500		-500
	Financial & Commercial Services				
24COVID5	Previously agreed funding of £325k for additional commissioning and contract activity for social care arising as a result of the on-going impact of COVID-19 falls out in 2025/26.	-64			-64
	Total Previously Agreed Changes to Pressures funded by the COVID-19	-160	-500	0	-660
	Total Previously Agreed Budget Changes	2,468	536	0	3,004
	New Budget Increases				
	Inflation				
	Pay inflation - indicative	0	-130	872	743
	Income Inflation (2.0%)	-54	0	0	-54
	Subtotal Inflation	-54	-130	872	689
	Demand and Other Pressures				
	HR & Cultural Change				
2026RLGHR1 / 2026RLGHR2	Contract Inflation	10	10	10	30
	Total HR & Cultural Change	10	10	10	30
	Financial & Commercial Services				
2026RLGFC1	Contract Inflation	10	155	160	325
2026RLGFC3	Removal of an income budget no longer achievable as it related to a one off exercise for investigating and recovering historic duplicate payments and credit balances on vendor accounts that concludes in 2024/25.	300	0	0	300
	Total Financial & Commercial Services	310	155	160	625
	Property & Assets				
Multiple	Contract/Business Rates Inflation: Reduction in previously agreed inflation increase for Business Rates.	-140	388	403	651
2026RLGFM4	Increase in volume of Digital Post and County Print cost increases	50	0	0	50
2026RLGFM7a	Delay in the occupation of a new library facility in Banbury to 2025/26. £150k saving from 2024/25 falls out in 2025/26 and 2026/27. Will be subject to a new Business Case and revised budget requirement submission.	-75	-75	0	-150
2026PA06	Extended Rights to Free Travel that have been rolled into the Revenue Support Grant.	48			48
	Total Property & Assets	-117	313	403	599

Resources and Law & Governance

Proposal Ref	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Law & Governance				
2026RLGL1	Legal & Coroners - Contract Inflation	70	75	80	225
2026RLGG1	Governance - Additional May 2025 election costs (mail & ID checks)	55	0	0	55
2026RLGL2	Legal - Removal of Vacancy factor as roles in the legal service are immediately filled	200	0	0	200
2026RLGL3	Legal - Case Management System Cloud licence	30	0	0	30
	Total Law & Governance	355	75	80	510
	Corporate Services				
2026RLGIT1	IT - Contract Inflation	0	70	90	160
2026RLGIT2	IT corporate savings target 2023/24 not achieved.	200	0	0	200
	Total Corporate Services	200	70	90	360
	Resources and Law & Governance				
CORP110	Impact of increase in employers NI contribution (to be distributed across service	760	0	0	760
	Total Resources and Law & Governance	760	0	0	760
	Subtotal Demand and Other Pressures	1,519	623	743	2,885
	New Investments				
	Financial & Commercial Services				
2026RLGFC2	This investment is to increase the capacity in the Procurement Service by 8 - 10 permanent staff to enhance contract management capability in accordance with the Councils Commercial Strategy. This capacity is required to support the cross cutting savings plan from contract and third party spend CORPRES102	750	0	0	750
	Public Affairs, Policy & Partnership				
2026PAPP05	Continuation of the Councillor Priority Fund for 2025/26 and 2026/27. The fund enables councillors to support local projects in their communities.	775	-775	0	0
	Property & Assets				
2026RLGFM8	The discretionary rent concessions currently provided to tenants in the Voluntary and Community Sector (VCS) are scheduled to end in March 2025. Plans are in place to extend this support for an additional year.	100	-100	0	0
	Subtotal Investments	1,625	-875	0	750
	Total New Budget Increases	3,090	-382	1,615	4,323
	New Budget Savings				
	HR & Cultural Change				
	Cross cutting savings (to be distributed across service area)	-24	-68		-92
		-24	-68	0	-92
	Financial & Commercial Services				
	Cross cutting savings (to be distributed across service area)	-121	-117		-238
		-121	-117	0	-238
	Property & Assets				
2026RLGFM6	Facilities Management - Review of Health & Safety Team: Currently, health and safety responsibilities are spread across various departments within the council. By centralizing these efforts, we stand to achieve financial savings and enhance service quality through improved collaboration and resource sharing.	-75	0	0	-75
2026RLGEST7	Estates - Abbey House rent & service charge: The county council had been utilizing Abbey House in Abingdon for office purposes. It had longstanding intentions to vacate, which were successfully realized ahead of schedule in the summer of 2024, resulting in the cost saving 2025/26.	-620	0	0	-620
2026RLGEST8	Estates - Utility saving - Estate rationalisation: Including saving in connection to the Abbey House closure.	-50	0	0	-50
2026RLGEST9	Estates - Strategic asset cost control (No External consultants)	-50	0	0	-50

Resources and Law & Governance

Proposal Ref	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
2026RLGFM7b	Facilities Management - In-house delivery solution: At present, we engage an external service for roof repairs on council properties. Analysis shows that by directly hiring specialized staff members to handle these repairs internally, we can achieve cost savings.	-125	0	0	-125
2026RLGBS2	Business Support - Review of current expenditure and minor adjustment to working patterns - A variety of small savings.	-40	0	0	-40
	Cross cutting savings (to be distributed across service area)	-467	-549		-1,016
	Total Property & Assets	-1,427	-549	0	-1,976
	Law & Governance				
2026RLGR1	Registration Income Inflation - see Inflation section	-7	-60	-60	-127
	Cross cutting savings (to be distributed across service area)	-75	-155		-230
	Total Law & Governance	-82	-215	-60	-357
	Corporate Services				
2026RLGIT7	IT - Review and consolidation of multiple current contracts to achieve potential saving.	-200	0	0	-200
	Cross cutting savings (to be distributed across service area)	-94	-122		-216
	Total Corporate Services	-294	-122	0	-416
	Public Affairs, Policy & Partnership				
	Cross cutting savings (to be distributed across service area)	-50	-39	0	-89
	Total Resources and Law & Governance Savings	-1,998	-1,111	-60	-3,169
	Total New Resources and Law & Governance Budget Changes	1,092	-1,493	1,555	1,155
	Total New & Previously Agreed Budget Changes	3,560	-957	1,555	4,159

Transformation, Digital & Customer Experience

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Inflation				
	Pay Inflation (2.5%) indicative service area budget	83			83
	Unallocated pay inflation - indicative	10	98		108
	Subtotal Inflation	93	98	0	191
	Demand and Other Pressures				
	Transformation, Digital & Customer Experience				
23CODR9	Increase to the cost of maintaining Performance Management Business	19			19
	Subtotal Demand and Other Pressures	19	0	0	19
	Total Previously Agreed Budget Increases	112	98	0	210
	Previously Agreed Budget Reductions				
	Customer Experience				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-68			-68
	Staffing Delaying savings moved from other areas				
	Adult Social Care				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-212			-212
	Children's Services Central Costs				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-312			-312
	E&P Senior Management Team				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-102			-102
	Fire & Rescue & Community Service				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-124			-124
	Resources				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-183			-183
	Total Previously Agreed Budget Reductions	-1,000	0	0	-1,000
	Previously Agreed changes to Pressures funded by the COVID-19 Reserve on a one - off basis				
	Customer Experience				
24COVID4	Additional resource for the Social & Health Care Team in the council's Customer Service Centre from 2023/24 to 2025/26. Drop out 2026/27		-175		-175
	Total Previously Agreed Budget Changes	-888	-77	0	-965

Transformation, Digital & Customer Experience

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Budget Increases				
	Pay Inflation				
	Pay inflation - indicative	0	-14	91	78
	Income Inflation (2.0%)	-2	-2	-2	-6
2026TDCE3	Contract Inflation	10	10	10	30
	Subtotal Inflation	8	-6	99	102
	Demand and Other Pressures				
	Customer Experience				
2026TDCE4	Remove 23/24 Corporate Helpdesk Consolidation savings	150	0	0	150
	Total Customer Experience	150	0	0	150
	TDCE Management				
CORP110	Impact of increase in employers NI contribution (to be distributed across service area)	69			69
	Total TDCE Management	69	0	0	69
	Subtotal Demand and Other Pressures	219	0	0	219
	New Investments				
2026TDCE6	Investment in Revised Data Team Structure	795	298	0	1,093
	Digital				
2026TDCE9	Enterprise Shared Management Tool to facility consistency approach and methodology (Corporate roll-out & implementation)	100	0	0	100
	Total Digital	100	0	0	100
	Delivery Unit				
2026TDCE1	Funding for additional Project Manager	50	0	0	50
2026TDCE2	Programme Management Office - Cohort 2 Inhouse training provision funding	30	20	0	50
	Total Delivery Unit	80	20	0	100
	Subtotal Investments	975	318	0	1,293
	Total New Budget Increases	1,202	312	99	1,613
	New Budget Savings				
	TDCE Management				
	Cross cutting savings (to be distributed across service area)	-21	-68	0	-89
	Total TDCE Savings	-21	-68	0	-89
	Total TDCE New Budget Changes	1,181	244	99	1,524
	Total New & Previously Agreed Budget Changes	292	167	99	558

Cross Cutting Proposals - Summary

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
CORPRES102	Reduction in Contract and Third Party Spend The Council spends approx. £600m a year on contracts and third party spend. A saving of £5m will be achieved through contract management and a review of all third party spend.	-5,000	0	0	-5,000
CORPRES103	Commercial Opportunities The council will be looking for revenue generating opportunities utilising assets to generate revenue streams.	-1,000	0	0	-1,000
2026HRC101	Organisation Redesign As part of the council's redesign to be smaller and leaner in terms of the number of people who are employed by the council the aim is to save a £2m in 2025/26 rising ultimately to £4.6m by the end of 2026/27. £1.3m of staffing savings are brought forward which when added take the total savings required to be delivered to £5.9m. The overall employee pay bill from the areas of the council in question is approximately £220m so this is about 2.7% of that total.	-713	-3,900	0	-4,613
2026RLGEST10	Supported Transport programme Several projects are being transitioned into the New Ways of Working with an amalgamation activities/contracts, with a review of both Children's and Adults Transport services.	-500	-1,000	0	-1,500
2026RLGEST11	Corporate Landlord Initiative A review has identified a number of opportunities to improve ways of working, with a particular need to focus on confirming and clarifying corporate landlord responsibilities and budgets, strengthening strategic interfaces with services, increasing strategic capacity, and bringing P&A closer to services contracts and the place shaping agenda.	-250	-290	0	-540
2026RLGIT8	Voluntary & Community Sector Commissioning The council is proposing to streamline its approach to commissioning services through the voluntary and community sector to make the process simpler and ensure best value for money. The proposed £200,000 saving represents c.2.5% of the total value of our contracts and grants.	-200	0	0	-200
	Total New Budget Savings	-7,663	-5,190	0	-12,853

Cross Cutting Proposals - Indicative Service Area Allocations (*)

	Staffing Savings - Organisational redesign	Reduction in Contract and Third Party Spend	Commercial Opportunities	Supported Transport programme	Corporate Landlord	Voluntary & Community Sector Commissioning	Total 2025/26
	£000	£000	£000	£000	£000	£000	£000
Adult Services	-151	-2,173	-435	-25	0	-200	-2,984
Childrens Services	-222	-1,012	-202	-475	0	0	-1,912
Environment & Highways	-73	-1,360	-272	0	0	0	-1,705
Economy and Place	0	0	0	0	0	0	0
Public Health & Communities	-27	-15	-3	0	0	0	-45
Oxfordshire Fire & Rescue Service and Community Safety	-88	-64	-13	0	0	0	-165
Resources and Law & Governance	-139	-368	-74	0	-250	0	-831
Transformation, Digital & Customer Experience	-13	-7	-1	0	0	0	-21
Total	-713	-5,000	-1,000	-500	-250	-200	-7,663

(*) At this stage these allocations are indicative and will be adjusted later to reflect the actual achievement of the savings.

Budgets Held Centrally

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
CORP110	Impact of increases in employers National Insurance contribution on Employee and services expenditure	4,330	185	259	4,774
	Capital Financing				
CORP102a	- Principal	418	2,191	736	3,345
CORP102b	- Interest	-2,155	0	0	-2,155
CORP103	Cost of borrowing £65m for Structural Highways Maintenance (£55m) and other capital (£10m)	4,200	0	0	4,200
	Total Capital Financing	2,463	2,191	736	5,390
	New Budget Savings				
	Interest on balances				
CORP106	Interest receivable	-1,024	1,930	102	1,008
CORP108	Interest on developer contributions	4	-794	374	-416
CORP109	Prudential Borrowing recharges	0	0	0	0
	Total Interest on balances	-1,020	1,136	476	592
	Additional capital funding funded from a budgeted revenue one off contribution to the Capital Reserves				
CORP112	Funding towards working with other organisations collaboratively on planning regeneration in Banbury Town Centre.	300	-300		0
CORP113	Additional funding for active travel measures to encourage walking and cycling will be added to the £0.5m for active travel in rural areas included in the December report.	1,300	-1,300		0
	Total Contribution to Reserves	1,600	-1,600	0	0
	Total New Budget Increases	7,373	1,912	1,471	10,756

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Draft Council Tax and Precepts 2025/26

Council Tax Data

1. In order to set its budget for 2025/26, the council needs to calculate its council tax requirement. This is the amount that the council needs to raise from council tax to meet its expenditure after taking account of the income it will accrue from the following
 - (a) the amount to be received from specific grants.
 - (b) the amount to be received from Revenue Support Grant and the Business Rates Top Up under the Business Rates Retention Scheme.
 - (c) the amount to be received for the County Council's share of Non-Domestic Rating Income.
 - (d) any surpluses/shortfalls on the Council Tax Collection Funds and Business Rates Collection Funds for earlier years and the estimated position for the current year.
 - (e) the amount expected to be received from fees, charges and contributions.
2. In order to set its council tax for the forthcoming year, the council needs to calculate its council tax requirement and have available the council tax base, expressed in terms of Band D equivalent properties.
3. Based on the final information on funding and assuming a council tax requirement of **£533,328,633.48** as shown in the Medium Term Financial Strategy (Section 4.1) the calculation of the Band D Council Tax for 2025/26 is as follows:

Council Tax Calculation 2025/26

	£m
County Council net expenditure after specific grants, fees and charges (Net Operating Budget)	646.2
Less: Revenue Support Grant	-2.5
Business Rates Top Up Grant	-42.7
S31 Business Rates Reliefs – Indexation & Other Reliefs	-18.9
Non-Domestic Rates Income from Districts	-39.6
Council Tax Collection Fund Adjustments	-9.2
Business Rates Collection Fund Adjustments	0.0
Council Tax Requirement (R)	533.3
Council Tax Base (assuming losses on collection) (T)	279,025.13
Band D Council Tax (R/T)	£1,911.40

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

Council Tax by Property Band for Oxfordshire County Council

Assuming a Band D council tax of £1,911.40, the council tax for other bands is as follows:

Property Band	Property Values	Band D Proportion	2025/26 £ p
A	Up to £40,000	6/9	1,274.27
B	Over £40,000 and up to £52,000	7/9	1,486.64
C	Over £52,000 and up to £68,000	8/9	1,699.02
D	Over £68,000 and up to £88,000	9/9	1,911.40
E	Over £88,000 and up to £120,000	11/9	2,336.16
F	Over £120,000 and up to £160,000	13/9	2,760.91
G	Over £160,000 and up to £320,000	15/9	3,185.67
H	Over £320,000	18/9	3,822.80

Table 2

Allocation of Precept to Districts

The County Council precept (£533,328,633.48) is the sum of the council tax income required to fund the Council's budget.

District Council	Tax Base Number	Assumed Precept Due £ p
Cherwell	59,853.60	114,404,171.04
Oxford City	47,637.80	91,054,890.92
South Oxfordshire	63,639.90	121,641,304.86
Vale of White Horse	59,151.50	113,062,177.10
West Oxfordshire	48,742.33	93,166,089.56
TOTAL	279,025.13	533,328,633.48

Formal approval is required under the council tax legislation for:

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

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

Detailed Revenue Budget 2025/26

Revenue Budget 2025/26 Summary

		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2025/26
		£000	£000	£000	£000	£000
Adult Services	Expenditure	288,588	10,947	-7,854	0	291,682
	Recharge Income	-7,938	0	0	0	-7,938
	Grant income	-23,233	0	0	0	-23,233
	Income	-5,763	0	-170	0	-5,933
		251,654	10,947	-8,024	0	254,577
Children's Services	Expenditure	544,922	3,291	13,914	-366	561,761
	Recharge Income	-7,927	0	0	0	-7,927
	DSG income *	-299,135	0	0	0	-299,135
	Grant income	-21,739	0	0	356	-21,383
	Income	-17,063	0	-34	10	-17,087
		199,058	3,291	13,880	0	216,230
Environment & Highways	Expenditure	86,432	1,217	-1,175	0	86,474
	Recharge Income	-11,181	0	-100	0	-11,281
	Grant income	-284	0	0	0	-284
	Income	-21,508	-763	439	0	-21,833
		53,459	453	-836	0	53,076
Economy & Place	Expenditure	28,356	443	3,295	4,396	36,489
	Recharge Income	-1,911	25	0	0	-1,886
	Grant income	-1,129	0	0	-4,396	-5,525
	Income	-8,309	-106	-30	0	-8,445
		17,007	362	3,265	0	20,634
Public Health & Communities	Expenditure	49,776	200	-216	0	49,759
	Recharge Income	-152	0	0	0	-152
	Grant income	-35,196	0	-12	0	-35,208
	Income	-1,483	0	0	0	-1,483
		12,945	200	-228	0	12,916
Fire & Community Safety	Expenditure	31,656	1,043	1,074	-52	33,722
	Recharge Income	-10	0	0	0	-10
	Grant income	-1,479	0	0	52	-1,427
	Income	-1,291	0	-3	0	-1,294
		28,877	1,043	1,071	0	30,992
Resources and Law & Governance	Expenditure	119,062	4,651	853	0	124,567
	Recharge Income	-49,340	-2,118	0	0	-51,458
	Income	-8,395	-66	239	0	-8,222
		61,327	2,468	1,092	0	64,887
Transformation, Digital & Customer Experience		0				
	Expenditure	4,461	-888	1,183	0	4,756
	Recharge Income	-868	0	0	0	-868
	Income	-105	0	-2	0	-107
		3,488	-888	1,181	0	3,781
		0				
Total Service Areas Budgets		627,815	17,877	11,401	0	657,093
Strategic Measures and Contributions to/from Reserves		0				
	Expenditure	64,197	1,564	5,438	0	71,199
	Recharge Income	-9,557	-2,134	4,200	0	-7,491
	Grant income	-52,024	6,914	0	-15,794	-60,905
	Income	-19,154	6,533	-1,019	0	-13,640
		-16,537	12,877	8,618	-15,794	-10,836

Revenue Budget 2025/26 Summary

		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000
Net Operating Budget		611,279	30,754	20,019	-15,794	646,257
General Government Grants	Grant income	-63,467	2,797	0	-3,690	-64,360
Business Rates from District Councils	Other Income	-37,494	-4,476	0	2,622	-39,349
Council Tax Collection Fund Surpluse	Other Income	-11,705	3,705	0	-1,241	-9,241
Council Tax - Funding for Care Leaver	Other Income	21	0	0	0	21
COUNCIL TAX REQUIREMENT		498,633	32,780	20,019	-18,104	533,328
Expenditure		1,217,451	22,469	16,512	3,978	1,260,409
Recharge Income		-88,883	-4,227	4,100	0	-89,010
DSG income *		-299,135	0	0	0	-299,135
Grant income		-198,551	9,711	-12	-23,473	-212,325
Income		-83,070	5,598	-581	10	-78,043
Other Income		-49,178	-771	0	1,381	-48,568
COUNCIL TAX REQUIREMENT		498,633	32,780	20,019	-18,104	533,328

(*) Notes

1. DSG = Dedicated Schools Grant.

Revenue Budget 2025/26
Adult 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	Budget 2025/26 £000
SCS1	SCS1	ADULT SOCIAL CARE						
SCS1-1	SCS1-1	Social Care Management & Practice	Expenditure	1,697	0	0	0	1,697
Subtotal Social Care Management				1,697	0	0	0	1,697
SCS1-2	SCS1-2	Safeguarding & Mental Health	Expenditure	5,267	0	0	0	5,267
			Income	-30	0	0	0	-30
Subtotal Adult Protection & Mental Capacity				5,237	0	0	0	5,237
SCS1-3	SCS1-3	Support Services	Expenditure	4,757	0	0	0	4,757
			Recharge Income	-135	0	0	0	-135
			Income	-806	0	-150	0	-956
Subtotal Provider & Support Services				3,816	0	-150	0	3,666
SCS1-4	SCS1-4	Community Teams	Expenditure	16,022	0	0	0	16,022
			Recharge Income	-144	0	0	0	-144
			Income	-168	0	0	0	-168
Subtotal Domestic Violence & Abuse				15,710	0	0	0	15,710
SCS1-5	SCS1-5	Provider Services	Expenditure	10,221	0	0	0	10,221
			Recharge Income	-7,236	0	0	0	-7,236
			Income	-1,258	0	0	0	-1,258
Subtotal Housing Related Support				1,727	0	0	0	1,727
SCS1-7	*	SE ADASS	Expenditure	2	0	0	0	2
Subtotal				2	0	0	0	2
SCS1-8	SCS1-8	Grants & Funding	Expenditure	150	-796	0	0	-646
Subtotal Adult Social Care Recharges				150	-796	0	0	-646
TOTAL ADULT SOCIAL CARE				28,338	-796	-150	0	27,392
SCS2-1	SCS2-1	Health Ed. & Social Care Commissioning	Expenditure	10,935	-189	0	0	10,746
			Recharge Income	-423	0	0	0	-423
			Income	-3,501	0	-20	0	-3,521
TOTAL Health Ed. & Social Care Commissioning				7,011	-189	-20	0	6,802
SCS4-1	SCS4-1	Business Support Service	Expenditure	1,194	0	0	0	1,194
TOTAL Business Support Service				1,194	0	0	0	1,194
SCS5-1		Pooled Contribution						
SCS5-1A	SCS1-1A	Live Well Pool Contribution	Expenditure	141,372	-459	-1,175	0	139,738
				141,372	-459	-1,175	0	139,738
SCS5-1B	SCS1-1B	Age Well Pool Contribution	Expenditure	89,848	-175	3,980	0	93,653
			Grant income	-23,233	0	0	0	-23,233
				66,615	-175	3,980	0	70,420
SCS5-	SCS1-1C	Pool Funding to Allocate	Expenditure	7,124	11,656	-8,500	0	10,280
				7,124	11,656	-8,500	0	10,280
Subtotal Pooled Budget Contributions				215,111	11,022	-5,695	0	220,438
TOTAL COMMISSIONING				251,654	10,037	-5,865	0	255,826

Revenue Budget 2025/26
Adult Services

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	Budget 2025/26 £000
		<u>To be applied across the service area</u>					
		Pay inflation 2.5%		910			910
		Cross Cutting Proposals			-2,984		-2,984
		Increase in NI Employer contributions			825		825
		To be applied across the service area	0	910	-2,159	0	-1,249
		Expenditure	288,588	10,947	-7,854	0	291,682
		Recharge Income	-7,938	0	0	0	-7,938
		Grant income	-23,233	0	0	0	-23,233
		Income	-5,763	0	-170	0	-5,933
		BUDGET CONTROLLABLE BY ADULT SERVICES	251,654	10,947	-8,024	0	254,577

Revenue Budç 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	Budget 2025/26 £000
CEF1 CEF1 EDUCATION & LEARNING								
CEF1-1	CEF1-1	Education Management (including administration)	Expenditure	1,935	-120	0	0	1,815
			DSG Grant Income	-303	0	0	0	-303
				1,633	-120	0	0	1,513
CEF1-2	CEF1-2	SEND Service	Expenditure	89,135	0	-59	0	89,076
			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	7,276
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	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	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	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	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
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	97
SUBTOTAL EDUCATION & LEARNING				50,271	1,251	2,941	0	54,463

Revenue Budç 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	Budget 2025/26 £000
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	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	5,953
CEF2-3	CEF2-3	Childrens Social Care	Expenditure	75,453	-6,967	5,904	-112	74,278
			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	66,635
CEF2-9	CEF2-9	Change	Expenditure	1,282	-1,199	0	0	83
				1,282	-1,199	0	0	83
SUBTOTAL CHILDREN'S SOCIAL CARE				85,436	-7,931	6,110	0	83,615
CEF3	CEF3	CHILDREN'S SOCIAL CARE COUNTYWIDE SERVICES						
CEF3-1	CEF3-1	Provider Services	Expenditure	56,228	-449	-292	-254	55,233
			Recharge Income	-1,589	0	0	0	-1,589
			Grant Income	-1,038	0	0	254	-784
			Income	-4,007	0	0	0	-4,007
				49,594	-449	-292	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	4,836
SUBTOTAL CHILDREN'S SOCIAL CARE COUNTYWIDE SERVICES				54,303	-449	-165	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
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
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	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
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
SUBTOTAL SCHOOLS				216	0	0	0	216

Revenue Budç 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	Budget 2025/26 £000
CEF5 CHILDREN'S SERVICES' CENTRAL COSTS								
CEF5-1	CEF5-1	Management, Admin & Central Support	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	19,609
CEF5-2	CEF5-2	Premature Retirement Compensation	Expenditure	3,403	0	0	0	3,403
				3,403	0	0	0	3,403
SUBTOTAL CENTRAL COSTS				8,825	8,497	5,690	0	23,012
<u>To be applied across the service area</u>								
		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
					1,924	-696	0	1,228
			Expenditure	544,922	3,291	13,914	-366	561,761
			Recharge Income	-7,927	0	0	0	-7,927
			DSG Grant Income	-299,135	0	0	0	-299,135
			Grant Income	-21,739	0	0	356	-21,383
			Income	-17,063	0	-34	10	-17,087
BUDGET CONTROLLABLE BY CHILDREN'S SERVICES				199,058	3,291	13,880	0	216,230

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 Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000
EH1	EP1-3	Transport Property Infrastructure Deliv.	Expenditure	9,961	0	0	0	9,961
			Recharge Income	-8,587	0	-100	0	-8,687
			Grant Income	-58	0	0	0	-58
				1,317	0	-100	0	1,217
EH2	*	Countryside & Waste	Expenditure	37,259	2,060	-408	0	38,910
			Recharge Income	-784	0	0	0	-784
			Grant Income	-227	0	0	0	-227
			Income	-1,265	-19	-54	0	-1,337
				34,984	2,041	-462	0	36,562
EH3	EP4-2	Business Support	Expenditure	396	0	0	0	396
				396	0	0	0	396
EH4	EP3-1	Highways & Maintenance	Expenditure	26,012	-853	-55	0	25,105
			Recharge Income	-1,810	0	0	0	-1,810
			Income	-2,199	-110	-592	0	-2,901
				22,003	-962	-647	0	20,394
EH5	EP3-2	Network Management	Expenditure	11,946	-334	595	0	12,207
			Income	-18,044	-635	1,085	0	-17,594
				-6,098	-969	1,680	0	-5,387
EH6	EP3-4	Senior Management Team	Expenditure	859	0	0	0	859
				859	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
		<u>To be applied across the service area</u>			344	-1,307	0	-963
			Expenditure	86,432	1,217	-1,175	0	86,474
			Recharge Income	-11,181	0	-100	0	-11,281
			Grant Income	-284	0	0	0	-284
			Income	-21,508	-763	439	0	-21,833
		BUDGET CONTROLLABLE BY ENVIRONMENT AND HIGHWAYS		53,459	453	-836	0	53,076

**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	Budget 2025/26 £000	
EP1	EP1-2	Place Shaping	Expenditure	21,626	638	1,035	4,396	27,694	
			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	13,936	
EP2	EP2-3	Future Economy	Expenditure	105	0	0	0	105	
				105	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	4,030	
EP4	EP2-2	Climate Action	Expenditure	1,224	-128	160	0	1,256	
			Income	-12	12	0	0	0	
				1,212	-116	160	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	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	10	
EP7	EP1-4	Senior Management Team	Expenditure	509	0	0	0	509	
				509	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	495	
		To be applied across the service area							
		Pay inflation 2.5%	Expenditure		292			292	
		Cross Cutting Proposals	Expenditure			0		0	
		Increase in NI Employer contributions	Expenditure			0		0	
		To be applied across the service area							
					292	0	0	292	
			Expenditure	28,356	443	3,295	4,396	36,489	
			Recharge Income	-1,911	25	0	0	-1,886	
			Grant Income	-1,129	0	0	-4,396	-5,525	
			Income	-8,309	-106	-30	0	-8,445	
		BUDGET CONTROLLABLE BY ECONOMY AND PLACE			17,007	362	3,265	0	20,634

Revenue Budget 2025/26
Public Health & Communities

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	Budget 2025/26 £000	
PH1 & 2 PH1	PH1 & 2 PH1	Public Health Functions PH - Mandatory Functions	Expenditure	19,470	0	0	0	19,470	
				19,470	0	0	0	19,470	
PH2	PH2	PH - Non-Mandatory Functions	Expenditure	20,591	200	-480	0	20,311	
			Recharge Income	-145	0	0	0	-145	
			Grant Income	-795	0	0	0	-795	
			Income	-445	0	0	0	-445	
				19,206	200	-480	0	18,926	
PH3	PH3	Public Health Recharges	Expenditure	577	0	0	0	577	
				577	0	0	0	577	
PH4	PH4	Grant Income	Expenditure	0	0	0	0	0	
			Grant Income	-34,401	0	-12	0	-34,413	
				-34,401	0	-12	0	-34,413	
SUBTOTAL PUBLIC HEALTH				4,826	0	-12	0	4,814	
Communities Functions									
COD1-2	*	Homes for Ukraine	Expenditure	0	0	0	0	0	
		Note: Budget is fully distributed	Recharge Income	0	0	0	0	0	
		either internally or to the District	Grant Income	0	0	0	0	0	
		and City Councils	Income	0	0	0	0	0	
				0	0	0	0	0	
COD5-3	*	Libraries and Heritage	Expenditure	9,132	0	160	0	9,292	
			Recharge Income	-7	0	0	0	-7	
			Income	-1,038	0	0	0	-1,038	
				8,088	0	160	0	8,248	
COD9-3	*	Migration	Expenditure	5	0	0	0	5	
				5	0	0	0	5	
TOTAL COMMUNITIES				8,093	0	160	0	8,253	
To be applied across the service area								0	
		Pay inflation 2.5%	Expenditure					0	
		Cross Cutting Proposals	Expenditure			-45		-45	
		Increase in NI Employer contributions	Expenditure			149		149	
		New services areas in 2025/26				103	0	103	
		To be applied across the service area		0	0	103	0	103	
				Expenditure	49,776	200	-216	0	49,759
				Recharge Income	-152	0	0	0	-152
				Grant Income	-35,196	0	-12	0	-35,208
				Income	-1,483	0	0	0	-1,483
BUDGET CONTROLLABLE BY PUBLIC HEALTH & COMMUNITIES				12,945	200	-228	0	12,916	

Revenue Budget 2025/26
Fire & Community Safety

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	Budget 2025/26 £000
COM4-1	*	Community Safety Management	Expenditure	0	0	0	0	0
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				0	0	0	0	0
COM4-2	COM4-2	Fire & Rescue	Expenditure	29,490	522	337	-52	30,297
			Recharge Income	0	0	0	0	0
			Grant Income	-1,479	0	0	52	-1,427
			Income	-887	0	-3	0	-890
				27,125	522	334	0	27,980
COM4-3	COM4-3	Emergency Planning	Expenditure	347	0	0	0	347
			Recharge Income	0	0	0	0	0
			Income	-28	0	0	0	-28
				320	0	0	0	320
COM4-5	COM4-5	Trading Standards	Expenditure	1,819	0	0	0	1,819
			Recharge Income	-10	0	0	0	-10
			Income	-376	0	0	0	-376
				1,433	0	0	0	1,433
FIRE & RESCUE SERVICE & COMMUNITY SAFETY				28,877	522	334	0	29,733
<u>To be applied across the service area</u>								
		Pay inflation 2.5% Green Book	Expenditure		521			521
		Pay inflation Fire Service	Expenditure			419		419
		Cross Cutting Proposals	Expenditure			-165		-165
		Increase in NI Employer contributions	Expenditure			484		484
		To be applied across the service area		0	521	737	0	1,259
		Expenditure		31,656	1,043	1,074	-52	33,722
		Recharge Income		-10	0	0	0	-10
		Grant Income		-1,479	0	0	52	-1,427
		Income		-1,291	0	-3	0	-1,294
BUDGET CONTROLLABLE BY FIRE & RESCUE SERVICES				28,877	1,043	1,071	0	30,992

**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	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	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	22,531
				0				0
PAPPDIR COD9/COD3		Public Affairs, Policy & Part'ships Dir.	Expenditure	4,678	-210	775	0	5,243
			Recharge Income	-171	0	0	0	-171
			Income	-120	0	0	0	-120
				4,387	-210	775	0	4,952
				0				0
CORPDIR COD1		Corporate Services Directorate	Expenditure	11,691	28	0	0	11,719
			Recharge Income	-599	0	0	0	-599
			Income	-203	0	0	0	-203
				10,889	28	0	0	10,917
				0				0
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	1,146
			Expenditure	119,062	4,651	853	0	124,567
			Recharge Income	-49,340	-2,118	0	0	-51,458
			Grant Income	0	0	0	0	0
			Income	-8,395	-66	239	0	-8,222
BUDGET CONTROLLABLE BY RESOURCES				61,327	2,468	1,092	0	64,887

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	Budget 2025/26 £000
TDCE1	COD4	Transformation & Digital	Expenditure	-1,015	-1,000	0	0	-2,015
			Recharge Income	0	0	0	0	0
			Income	0	0	0	0	0
				-1,015	-1,000	0	0	-2,015
TDCE2	COD5	Customer Experience	Expenditure	3,752	0	160	0	3,912
			Recharge Income	-71	0	0	0	-71
			Income	-88	0	-2	0	-90
				3,594	0	158	0	3,752
TDCE3	*	Data	Expenditure	0	0	895	0	895
				0	0	895	0	895
TDCE4	COD3	Insight & Corporate Programmes	Expenditure	1,542	19	0	0	1,561
			Recharge Income	-797	0	0	0	-797
			Income	-17	0	0	0	-17
				728	19	0	0	747
TDCE5	*	TDCE Management	Expenditure	180	0	30	0	210
				180	0	30	0	210
TDCEOLDZI	*	TDCE Old Cost Centres	Expenditure	2	0	50	0	52
				2	0	50	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
				0	93	48	0	141
			Expenditure	4,461	-888	1,183	0	4,756
			Recharge Income	-868	0	0	0	-868
			Grant Income	0	0	0	0	0
			Income	-105	0	-2	0	-107
BUDGET CONTROLLABLE BY TRANSFORMATION, DIGITAL & CUSTOMER				3,488	-888	1,181	0	3,781

Revenue Budget 2025/26
Strategic Measures

		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2025/26
		£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	16,958
UNRINGFENCED SPECIFIC GRANT INCOME	Grant income	-52,024	6,914		-15,794	-60,905
TOTAL UNRINGFENCED SPECIFIC GRANT INCOME		-52,024	6,914	0	-15,794	-60,905
Contingency and inflation	Expenditure	7,181	110	0		7,291
Pay inflation and award	Expenditure	7,797		4,330		12,127
Insurance	Expenditure	1,737	0	0		1,737
	Expenditure	55,478	1,168	2,597	0	59,243
	Recharge Income	-9,557	-2,134	4,200	0	-7,491
	Grant Income	-52,024	6,914	0	-15,794	-60,905
	Income	-19,154	6,533	-1,019	0	-13,640
STRATEGIC MEASURES TOTAL		-25,255	12,481	5,778	-15,794	-22,791
Contributions to / (-) from Balances and Reserves						
CONTRIBUTIONS TO/FROM GENERAL BALANCES						
General Balances	Expenditure	0	0	0	1241	1,241
SUBTOTAL CONTRIBUTIONS TO/FROM BALANCES		0	0	0	0	0
CONTRIBUTIONS TO/FROM RESERVES						
Reserves	Expenditure	8,719	396	2,841		11,956
		8,719	396	2,841	0	11,956
SUBTOTAL CONTRIBUTIONS TO/FROM RESERVES		8,719	396	2,841	0	11,956

Revenue Budget 2025/26
Strategic Measures

		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2025/26
		£000	£000	£000	£000	£000
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	-9,241
CARE LEAVERS DISCOUNT	Income	21	0	0		21
TOTAL CARE LEAVERS DISCOUNT		21	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
TOTAL BUSINESS RATES FROM DISTRICT COUNCILS		-37,494	-4,476	0	2,622	-39,349
<u>GENERAL GOVERNMENT GRANT INCOME</u>						
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	-64,360

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2024/25	Adjustments /	Adjustments/	2024/25	2025/26	2026/27	2027/28
			£000	New Allocations reported previously reported	New Allocations reported this time	£000	£000	£000	£000
	Adult Services								
R	Local Authority Better Care Fund	DHSC	10,705	0	0	0	13,207	10,705	10,705
R	Market Sustainability and Improvement Fund	DHSC	10,026	0	0	10,026	10,026	10,026	10,026
R	Improved Better Care Fund	DHSC	10,705	0	0	10,705	0	0	0
R	Adult Social Care Discharge Fund	DHSC	1,501	1,000	0	2,501	0	0	0
R	Adult Social Care MSFI - Workforce Fund	DHSC	0	0	0	0	0	0	0
R	CQC Review and Assessment Grant	DHSC	0	0	0	0	0	0	0
	TOTAL ADULT SERVICES		32,937	1,000	0	23,232	23,233	20,731	20,731
	Children's Services								
	Dedicated School Grants								
R	Dedicated Schools Grant (DSG) - Schools Block	DfE	132,163	-3,721	-839	127,603	129,099	129,099	129,099
R	Dedicated Schools Grant (DSG) - Central Block	DfE	5,153	1	42	5,196	5,196	5,196	5,196
R	Dedicated Schools Grant (DSG) - Early Years Block	DfE	73,221	386	1,759	75,366	75,366	75,366	75,366
R	Dedicated Schools Grant (DSG) - High Needs Block	DfE	89,405	81	-12	89,474	89,474	89,474	89,474
	Subtotal DSG Grants		299,942	-3,253	950	297,639	299,135	299,135	299,135
	School Grants								
R	Pupil Premium	DfE	8,194	-122		8,072	8,194	8,194	8,194
R	Education Funding Agency - Sixth Form Funding and Threshold	DfE	321		50	371	371	371	371
R	PE and Sport Grant	DfE	2,217		-136	2,081	2,217	2,217	2,217
R	Universal Infant Free School Meals	DfE	4,047		-118	3,929	4,047	4,047	4,047
R	Recovery Premium Grant	DfE		137		137	0	0	0
R	National Tutoring Grant	DfE		96		96	0	0	0
R	Early Career Framework - Off Timetable	DfE			166	166	0	0	0
R	Early Career Framework - Mentor	DfE			65	65	0	0	0
R	Teacher's Pay Additional Grant	DfE		1,684	1,220	2,904	0	0	0
R	ESFA Training Grant	DfE		19	0	19	0	0	0
R	Core Schools Budget Grant	DfE			4,063	4,063	0	0	0
R	Early Years Supplement Grant	DfE				0	0	0	0
	Subtotal School Grants		14,779	1,814	5,309	21,902	14,829	14,829	14,829

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2024/25	Adjustments /	Adjustments/	2024/25	2025/26	2026/27	2027/28
				New Allocations reported previously reported	New Allocations reported this time				
			£000	£000	£000	£000	£000	£000	£000
	Other Children's Services Grants								
	Education								
R	Teacher's Pension Grant	DfE	10	2,342	1,709	4,061	10	10	10
R	Role of Virtual School Heads to children with a social worker	DfE	0	88	76	164	0	0	0
R	Role of Virtual School Heads to Previously Looked after Children	DfE	0	0	66	66	0	0	0
R	Pupil Premium Plus post 16 pilot	DfE	0	0	148	148	0	0	0
R	Supported Internships for Young People with SEND	NDTi	0	0	0	0	0	0	0
R	Intervention Delivering Better Value in SEND - Grant for Data Analysis	DfE	0	0	0	0	0	0	0
R	Multiply	DfE	0	717	182	899	0	0	0
R	Music Service	AC	844	0	0	844	844	844	844
R	Social Care								
R	Youth Justice Grant	YJB	704	9		713	713	713	713
R	Asylum (UASC and Post 18)	HO	4,636	1,335		5,971	4,636	4,636	4,636
R	Extended Personal Adviser Duty Grant - Care Leavers Staffing	DfE	112			112	0	0	0
R	Staying Put Implementation Grant - Fostering Main	DfE	288			288	0	0	0
R	Remand Framework	YJB	37		34	71	71	34	34
R	Reducing Parental Conflict Workforce Development Grant	DWP		60	-12	48	0	0	0
R	Matching project - Adoption Grant	DfE		114		114	0	0	0
R	Holiday Activities and Food Programme	DfE		1,547		1,547	0	0	0
R	Adopton Support Fund	DfE				0	0	0	0
R	Family Group Conferences	DfE		178	-54	124	0	0	0
R	Turnaround Programme	YJB		170		170	0	0	0
R	Child Decision Making Pilots (NRM)	HO		48	-5	44	0	0	0
R	Fostering Recruitment Support Hub Mobilisation	DfE		42		42	0	0	0
R	Employer Support Fund - Social Work Apprenticeships	DfE		2	65	67	0	0	0
R	Establishing new agency child and family social worker data collection	DfE			1	1	0	0	0
U	Implementation of Supported Accommodation Reforms	DfE	299	-299		0	0	0	0
U	Children's Social Care Prevention Grant							0	0
	Subtotal Other children's Services Grants		6,930	6,353	2,211	15,494	6,275	6,237	6,237
	TOTAL CHILDREN'S SERVICES		321,651	4,914	8,471	335,035	320,238	320,201	320,201

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2024/25	Adjustments /	Adjustments/	2024/25	2025/26	2026/27	2027/28
			£000	New Allocations reported previously reported	New Allocations reported this time	£000	£000	£000	£000
	Environment & Highways								
R	Natural England	DEFRA	227	0	0	227	227	227	227
R	PMO	H&GD	70	0	0	70	58	58	58
R	LNRS Natural Environment	NE	0	111	0	111	0	0	0
R	Active travel	ATE	0	90	0	90	0	0	0
	TOTAL ENVIRONMENT & HIGHWAYS		297	201	0	498	284	285	285
	Economy & Place								
R	Zero Emissions Transport City		0	187	0	187	0	0	0
R	LEP		0	615	0	615	615	0	0
R	OBS		0	205	0	205	205	0	0
R	Capability & Ambition Fund		0	1,136	0	1,136	125	0	0
R	Bus Service Improvement Grant		309	0	0	309	795	0	0
R	Bus Service Improvement Plan		0	3,564	0	3,564	3,785	0	0
	TOTAL ECONOMY & PLACE		309	5,707	0	6,016	5,525	0	0
	Public Health & Communities								
R	Public Health Grant	DHSC	34,401	0	629	35,030	34,413	34,401	34,401
R	Local Stop Smoking Grant	DHSC	790	5	0	795	795	0	0
R	Innovate UK	Innovate	0	0	16				
R	Domestic Abuse Safe Accommodation Grant	MHCLG							
R	Homes for Ukraine	MHCLG	0	0	0	0	0	0	0
	TOTAL PUBLIC HEALTH & COMMUNITIES		35,191	5	645	35,825	35,208	34,401	34,401
	Fire & Rescue Service and Community Safety								
R	Fire Fighter's Pension Fund Grant	MHCLG	1,061	0	0	1,061	1,061	1,061	1,061
R	Fire Fighter's Pension Fund Admin Grant	MHCLG	75	0	0	75	75	0	0
R	Fire Protection Uplift Grant	MHCLG	304	-52	0	252	252	252	252
R	Fire Fighter's New Dimensions Grant	MHCLG	40	0	0	40	39	39	39
R	TOTAL FIRE & RESCUE and COMMUNITY SAFETY		1,480	-52	0	1,428	1,427	1,352	1,352
	Resources and Law & Governance								
R	Household Support Fund - April 24 to Mar 25		0		6,722				
R	TOTAL RESOURCES and LAW & GOVERNANCE		0	0	6,722	0	84,321	71,507	71,507

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2024/25	Adjustments /	Adjustments/	2024/25	2025/26	2026/27	2027/28
			£000	New Allocations reported previously reported	New Allocations reported this time	£000	£000	£000	£000
R									
R	Transformation, Digital & Customer Experience								
R									
R	TOTAL TRANSFORMATION, DIGITAL & CUSTOMER EXPERIENCE		0	0	0	0	0	0	0
	Strategic Measures								
U	Lead Local Flood Authority	DEFRA	45	-45	0	0	0	0	0
U	New Homes Bonus	MHCLG	1,700	-26	0	1,674	1,127		0
U	Local Reform & Community Voices Grant	DfE	328	0	0	329	329	329	329
U	Social Care in Prisons Grant	DfE	183	0	7	190	183	183	183
U	War Pensions Disregard Grant	DfE	4	0	102	106	4	4	4
U	Social Care Support Grant (including Independent Living Fund)	MHCLG	42,443	0	0	42,443	48,596	48,595	48,595
U	Services Grant	DHSC	444	58	0	502	0	0	0
U	Extended Rights to Free Travel	DfE	278	707	0	985	0	0	0
U	Firelink	HO	213	-126	0	87	44	44	44
U	Supplementary Substance Misuse Treatment & Recovery Grant	OHID	635	501	0	1,136	1,136	1,136	1,136
U	Supplementary Substance Misuse Treatment & Recovery Housing Grant	OHID	622	0	0	622	622	622	622
U	Supplementary Substance Misuse Inpatient Detox & Rehabilitation	OHID	80	0	0	80	80	80	80
U	Rough Sleeping Drugs & Alcohol Grant	OHID	1,140	0	0	1,140	1,140	1,140	1,140
U	Domestic Abuse Duty Grant	MHCLG	1,151	38	0	1,189	1,482	1,482	1,482
U	Individual Placement and Support in community drug and alcohol treatment	OHID	228	0	0	228	228	228	228
U	Supporting Families - previously Troubled Families	DfE	1,048	245	183	1,476	1,710	1,710	1,710
U	Leaving Care Allowance Uplift Grant	DfE	0	136	0	136	136	136	136
U	Rough sleeping strategy - Care Leavers	DfE	0	95	0	95	0	0	0
U	Implementation of Supported Accommodation Reforms	DfE	0	990	0	990	990	990	990
U	Wraparound Childcare Programme	DfE	0	2,110	0	2,110	0	0	0
U	Phonics & Moderation Grant	DfE	0		20	20	0	0	0
U	Trading Standards - Offensive Weapons Act grant	HO	0		10	10	0	0	0
U	Financial Reporting Grant	MHCLG	0	41	-41	0	0	0	0
U	Employers National Insurance compensation		0	0	0	0	3,100	3,100	3,100
	Subtotal Strategic Measures		50,541	4,723	282	55,546	60,905	59,778	59,778

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2024/25	Adjustments /	Adjustments/	2024/25	2025/26	2026/27	2027/28
				New Allocations reported previously reported	New Allocations reported this time				
			£000	£000	£000	£000	£000	£000	£000
	Business Rates								
U	Section 31 Grant for Business Rate Compensation	MHCLG	19,945	.		19,945	18,900	18,900	18,900
U	Business Rates S31 Grant Top-Up	MHCLG	42,128			42,128	42,971	43,830	44,707
U	Revenue Support Grant	MHCLG	1,394	.		1,394	2,489	2,477	2,465
	Subtotal Business Rates		63,467	0	0	63,467	64,360	65,207	66,072
	Grants held on behalf of Local Enterprise Partnership								
	Dept for Business & Trade funding	BEIS	261	-261		0			
	DfE Skills Bootcamp funding	MHCLG	2,696	-2,696		0			
	Subtotal Grants held on behalf of Local Enterprise Partnership		2,957	-2,957	0	0	0	0	0
	TOTAL STRATEGIC MEASURES		116,965	1,766	282	119,013	125,265	124,985	125,850
	Total All Grants		508,830	13,541	16,119	521,047	595,501	573,461	574,326

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Financial Strategy 2025/26

Overview

1. The Financial Strategy sets out the approach the Council will take to ensure it is financially sustainable over the medium and long term. It supports the delivery of other corporate strategies, such as the Strategic Plan and the Capital & Investment Strategy as well as the more detailed objectives of service strategies and plans such as the Property Strategy. Integrated and aligned strategies and plans are imperative to financial resilience and stability as the impact of actions or decisions on one or more of these strategies will have an impact on the others.
2. Financial resilience is the ability, from a financial perspective, to respond to changes in delivery or demand without placing the organisation at risk of financial failure. The budget is underpinned by a financial strategy to ensure the financial sustainability of the Council, deliver essential services to residents and achieve our vision making Oxfordshire a greener, fairer and healthier county, within a limited amount of resource.
3. Financial sustainability and resilience requires successful and sustained focus on the delivery of four critical elements and financial planning principles for the revenue budget and medium term financial strategy:
 - Transforming the council to become employer, partner and place shaper of choice.
 - Managing the impact of rising need through demand management.
 - Delivering agreed savings and planned outcomes from investments.
 - Ensuring the level of earmarked reserves and general balances is adequate based on the level of risk and financial uncertainty and only using one-off resources for temporary purposes.

Short Term Funding Context (2025/26)

4. Following the Autumn Budget a Policy Statement for 2025/26 was published on 28 November 2024, followed by a single year Provisional Local Government Finance Settlement for 2025/26 on 18 December 2024. The Final Local Government Finance Settlement is expected in early to mid February 2025.
5. The Government uses Core Spending Power as a way of measuring the resources available to local authorities through the local government finance settlement. However, this includes both Council Tax increases and some ring-fenced grants, so it is not a clear measure of how much government funding has been provided for general services or by how much the funding has increased.
6. Core Spending Power for the council will increase from £663.1m in 2024/25 to £705.3m in 2025/26 assuming a council tax increase of 4.99%.

- £33.8m of the increase (80%) relates to the assumption that the maximum Council Tax increase of 4.99% is taken along with forecast taxbase growth.
 - £6.1m of the increase (14%) relates to increases in Social Care grant. The MTFS also assumed that the £4.7m increase in the grant announced in the Final Local Government Finance Settlement for 2024/25 would fall out so the total increase in funding is £10.8m.
 - There is new grant for Children's Social Care Prevention £1.4m, £1.1m funding relating to the New Homes Bonus which will continue for a further year and a £0.3m increase in the Domestic Abuse Duty Safe Accommodation Grant.
 - The remaining £0.5m Services Grant has been removed as expected in 2025/26.
7. Whilst the increase in funding will help to meet inflationary and demand pressures there is still a requirement to make savings and to increase council tax by the maximum allowable of 4.99% in order to deliver a balanced budget and particularly to fund increases in social care costs. Funding of £10.2m generated through the Adult Social Care precept is being used to support increased demand and costs for Adult Social Care and a further £13.3m of the general increase in council tax is estimated to be needed to fund Children's Social Care in 2025/26. In addition, the full use of the Social Care Grant will be used to meet increased costs in Children's Social Care.
8. Taxbase growth has remained strong, with an increase of 1.77% in 2024/25 1.87% in 2025/26. Future growth is assumed in the proposed MTFS at 1.75% per year which provides additional annual increases in funding of c£10m. Pending further information from the Government an increase of 3.99% in Band D council tax is assumed in each of 2026/27 and 2027/28 based on a general increase of 1.99% and an Adult Social Care Precept of 2.0%. The actual increases will depend on the arrangements for the referendum limit for those years and local determination.
9. The current MTFS included an on-going contingency budget of £7.3m in 2024/25. This continues to be available providing some necessary cover to meet any further inflationary or demand pressures in 2025/26. The Earmarked Reserves & General Balances Policy Statement 2025/26 (Section 4.6) sets out the risk assessment for the level of General Balances which will be set at £30.2m in 2025/26.

Medium Term Funding Context (2026/27 to 2027/28)

10. As part of the Policy Statement the government set out that from 2026/27 the way councils are funded will be reformed with the intention of directing funding to where it is most needed, based on an up-to-date assessment of need and local resources. These reforms will build on the proposals set out in the previous government's review of Relative Needs and Resources (also referred to as the 'Fair Funding Review') and will include a 'reset' of the business rates retention system. There will be a gradual move gradually towards an updated system and views will be sought on possible transitional arrangements to determine how local authorities reach their new funding allocations.

11. An Initial consultation on the objectives and principles of the government's proposed approach was launched alongside the provisional Local Government Finance Settlement for 2025/26 with a consultation on the technical detail of resetting the business rates retention system in early 2025 and further consultation later in 2025. Implementation of these reforms will begin through the multi-year Settlement in 2026/27.
12. The distribution of the increase in the Social Care Grant in 2025/26 has been equalised to take account of the funding generated through the adult social care precept. The council's share is around 0.7% of the national total and compares to Relative Needs Formula distributions in previous years where the council received around 1.0% of the national total.
13. The Children's Social Care Prevention Grant has been distributed using a new children's needs-based formula. The Provisional Settlement sets out that the council will receive £1.4m or 0.6% of the national total.
14. The Government launched a consultation on funding reform from 2026/27 alongside the Provisional Settlement for 2025/26. The government's principal objective is to develop a new distribution methodology, based on an updated assessment of need and resources. This will be achieved by updating the existing Settlement Funding Assessment. This new distribution methodology will be used to allocate grant funding and retained business rates income from 2026/27. It will:
 - i. Measure differences between local authorities' demand for services, using updated 'Relative Needs Formulae', considering drivers of demand including population and deprivation.
 - ii. Measure differences in the cost of providing services, using 'Area Cost Adjustments'; and
 - iii. Adjust for the ability to raise Council Tax locally.
15. The government also intends to carry out a full Business Rates Reset in 2026/27. Under a full reset, no growth accumulated from 2013/14 to date is retained in the forthcoming reset period, as this would be reallocated as per the updated funding assessment. However, growth that comes on stream after the reset would be retained for the duration of the future reset period, continuing to reward authorities for local business rates growth, subject in some cases to the payment of a levy.
16. The consultation sets out possible transitional arrangements for funding changes to be phased over 2 – 3 years.

17. Ahead of the outcome of the consultation and further information being shared by the Government, the impact on the future funding available to the council is not known. However, the council's 2025/26 share of the increase to the Social Care Grant and the new distribution formula for the Children's Social Care Prevention Grant, along with the business rates reset could infer that the council would lose business rates growth of £4.9m; around 30-40% of funding currently being received through the Settlement Funding Assessment, and potentially also through other grants including the Public Health Grant. Using these assumptions and depending on the extent to which funding reform reduces existing funding, it is possible that existing funding available to the council could reduce by £20m - £45m over a two or three year period from 2026/27 onwards requiring savings to be made to balance the overall budget.
18. The medium-term funding context is not only uncertain due to funding reform but also as a result of the following:
- Reductions in general funding for local government since 2010 and the increase in the proportion of the council's spend on social care needs, means the ability to deliver further savings is reduced.
 - Continued pressures on demand for social care and the sufficiency of market provision, particularly for Children's Social Care.
 - An independent commission into adult social care was launched by the Government in January 2025. The commission will consider long-term reform to overhaul social care and address the inherited challenges it faces. This will include the creation of a national care service underpinned by national standards, delivering consistency of care across the country.
 - Local government reorganisation and devolution.
 - On-going uncertainty about the future arrangements for the management of past and future overspends relating to High Needs Dedicated Schools Grant, where the accumulated deficit is expected to be £84.2m by the end of 2024/25.
19. To council's Delivering the Future Together transformation programme is accelerating the delivery of financial and non - financial benefits and supporting the council's financial sustainability in the context of those challenges and uncertainties through:
- being leaner and more focused on delivering key priorities to the best of our ability;
 - operating from fewer buildings and make sure those we keep are used to their full capacity;
 - embracing technology where it improves productivity and connectivity to the people we serve, helping us become more efficient;
 - collaborating more closely with partners in the voluntary and community sector so we're no longer the main provider for every service; and
 - harnessing commercial opportunities where they deliver value for our residents

Dedicated Schools Grant (DSG) Unusable Reserve

20. Oxfordshire participated in Phase 1 of the DfE's Delivering Better Value scheme and is continuing to implement a Deficit Reduction Plan in 2024/25 to manage expenditure on High Needs funded by Dedicated Schools Grant. Despite the action being taken, there are expected to be continuing annual deficits against the grant funding in future years.
21. As set out in the Earmarked Reserves and General Balances Policy Statement (Section 4.6) it is expected that the deficit on the Dedicated Schools Grant (DSG) Unusable Reserve will increase over the medium term and after taking account of planned mitigations could reach a deficit balance of £137.6m by the end of the MTFS period based on the deficits set out in Annex B. Without mitigations the estimated deficit would rise to £226.2m. This unsustainable position confronts most authorities with responsibility for schools.
22. The School and Early Years Finance (England) Regulations 2020 stipulate that a deficit on the DSG must be carried forward to be funded from future DSG income unless permission is sought from the Secretary of State for Education to fund the deficit from general resources. Regulations require the negative balance to be held in an unusable reserve. The DSG 'statutory override' was extended for a one-off period of three years (up to March 2026). Demand for High Needs continues to outstrip the growth in the grant funding and as set out in the Business Management & Monitoring Report to Cabinet in January 2025 the forecast deficit compared to Dedicated Schools Grant (DSG) funding for High Needs is £28.4m in 2024/25.
23. The Provisional Local Government Finance Settlement for 2025/26 set out that the Government will set out plans for reforming the SEND system. This will also include plans to help Local Authorities "deal with their historic and accruing deficits" as well as considering any transitional period between the current and reformed system. This work will inform any decision to remove the statutory override (which currently ends on 31 March 2026). The expectation is that the Government will find a solution towards dealing with (and accounting for) the accumulated deficit prior to the end of 2025/26, when the current statutory override is due to end. That is a considerable financial risk, and if a resolution to this is not forthcoming (in the financial year 2025/26) then the financial viability of the council would need to be reconsidered.

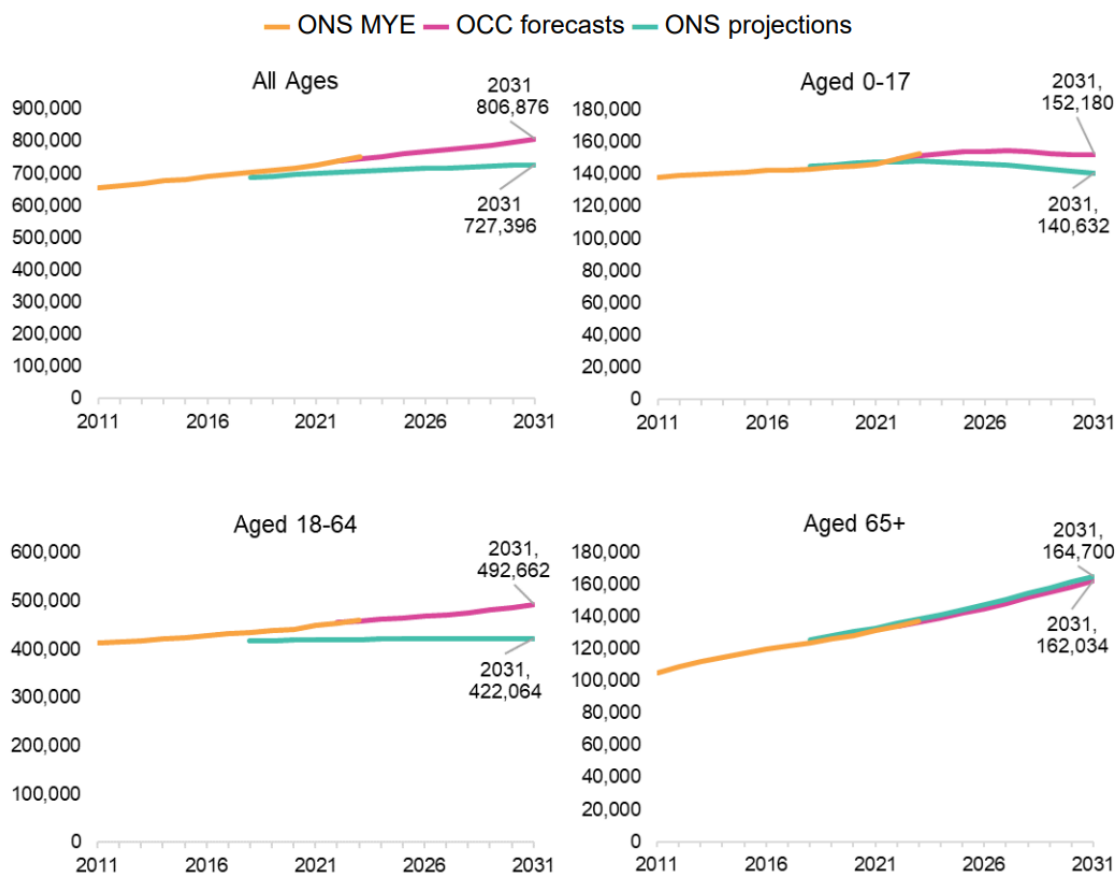
Long Term Funding Context (to 2035/36)

24. The financial risks in the public sector over the longer term were included in an OBR report on Fiscal Risks and Sustainability published in September 2024. The context of the longer-term position needs to be seen following on from the challenging position in the short and medium term. This makes it more important to ensure that the Council is fit for purpose and transforms to remain sustainable over the long term.
25. The report set out that 'governments in the UK and around the world face a number of longer-term pressures that are likely to weigh on their public finances further. These include:

- an ageing population, with a falling birth rate and the ‘baby-boom’ cohorts moving through retirement putting downward pressure on revenues and upward pressure on spending;
- climate change, including the fiscal costs of completing the transition to net zero while also coping with damage from rising temperatures and more severe weather; and;
- rising geopolitical tensions, with both the previous and current UK Governments aspiring to raise defence spending to 2.5% of GDP. The previous government set out an intention to increase defence spending to from 2.0% to 2.5% of GDP by 2030. The Labour Government has committed to spending 2.5% of gross domestic product (GDP) on defence and will set out the pathway to reach this target during 2025. Reaching this target would impact on funding available for other government departments.

26. At a local level, the county is facing significant demographic pressures. Economic prosperity and the quality of the environment make Oxfordshire an attractive place in which to live and work. The August 2024 update of the Oxfordshire County Council housing-led forecasts which take into account the predicted increase in housing across Oxfordshire from planned district housing trajectories predict a total population in Oxfordshire of 806,900 by 2031, a growth of 68,600 (+9%).

While the population in all age groups is expected to rise the largest increase is in the number of people aged 65+.



27. Over the next twenty years the number of people aged over 85 is expected to double with one in four requiring intensive support from the social and health care system. It is expected that there will be an increase in the number of clients with learning disabilities as well as an increase in this client group's life expectancy. In addition, the 0-17 population is also expected to rise, albeit at a slower rate, leading to an increase in the number of children requiring school places. This will result in an erosion of existing and forecast spare capacity in many primary schools and in time, secondary schools.
28. The longer-term trajectory for housing led forecasts indicate that the level of tax base growth is expected to continue to increase broadly at its current rate of c1.75% per year. Assuming interventions over the medium term have an impact on managing demand; that inflation levels are assumed to return to within the Bank of England target of 2% and that council tax increases remain in line with inflation and that the Adult Social Care precept supports the increase in the number of older people needing care, then the prospect for the Council of meeting its increasing demographic pressures is likely to be achievable.
29. However, this does not take into account significant funding reductions which may arise as a result of funding reform and any potential impact of the High Needs DSG deficit returning to the council's balance sheet.
30. The Capital & Investment Strategy at Section 5.1 sets out the long-term context in which capital expenditure and investment decisions are made and articulates how the Council's capital investment will help achieve the Council's vision and priorities as well as respond to demographic changes. The Council has a capital investment requirement over the ten-year period to 2034/35 of £560m. There is a need to consider different mechanisms for financing capital expenditure over the longer term to deliver this level of investment. The Commercial Strategy agreed in March 2024 is expected to help to address this including options for meeting 2030 and 2050 carbon management targets.

Measuring Financial Performance

31. Measuring the Council's financial health through a set of targeted measures is a key way of measuring our financial health and resilience in supporting the Council's plans and priorities. The key indicators upon which we will measure ourselves are set out in Annex 1 below.
32. The CIPFA's Financial Resilience Index¹ shows a council's performance against a range of measures associated with financial risk, including the level of earmarked reserves and general balances. The data sets are a comparative tool to be used to support good financial management and generate a common understanding of the financial position within authorities.

¹ The December 2024 Index uses figures from the 2023/24 DLUHC revenue and expenditure Outturn data return (RO)

33. The information for Oxfordshire compared to similar authorities is set out in Annex 2. Whilst there are a range of indicators, the themes generally relate to the three areas below.

- Levels of Debt – the gross external debt indicator has increased in risk slightly compared to 2022/23 but remains comparatively low risk and is well below the median. Interest payable is also relatively low risk compared to net revenue expenditure.
- Levels of Reserves – overall Oxfordshire is lower risk compared to comparators and the position has improved compared to 2022/23. The council is above the median when comparing the level of reserves to income.
- Social Care spend – Oxfordshire is within the median range (lower end) suggesting that the risk is comparatively less than others. In the financial resilience index, the Social Care ratio, at 76% of spend compared to net revenue expenditure is lower risk than comparators.

34. The one indicator where Oxfordshire scores comparatively higher risk than other County Councils is in relation to Business Rates - growth above baseline. This indicator is calculated as the difference between the baseline funding level and retained rates income, over the baseline funding level. This is perceived as a risk because compared with many other counties, Oxfordshire's £4.9m income from business rates growth is high. However, given the implementation of funding reform including a business rates reset will now not occur before 2026/27, there is no risk in 2025/26. Furthermore, the business rates reset is expected to be phased over two or three years reducing the impact in anyone year.

Financial Management

35. Financial indicators alone do not give a complete picture of financial health and sustainability; strengths of financial management and governance are also an essential foundation of any successful organisation.

36. The Code of Practice for Financial Management (the FM Code) was introduced by CIPFA in November 2019. on behalf of the Ministry of Housing, Communities and Local Government (MHCLG) in the context of increasing concerns about the financial resilience and sustainability of local authorities. The FM code is not statutory but compliance with the code is obligatory. It brings together elements that are already part of existing statutory guidance:

- Role of the Chief Financial Officer in Local Government (S151 Officer)
- Prudential Code for Capital Finance
- Code of Practice on Local Authority Accounting in the United Kingdom

37. The FM Code, which includes 19 standards, clarifies how Chief Finance Officers should satisfy their statutory responsibility for good financial administration as required in section 151 of the Local Government Act 1972. Importantly it emphasises the collective financial responsibility of the leadership team, including the relevant elected members, of which the Chief Finance Officer is one member.

38. The first full year of compliance with the FM Code was 2021/22. It is for the individual authority to determine whether it meets the standards and to make any changes that may be required to ensure compliance. Authorities should be able to provide evidence that they have reviewed their financial management arrangements against the standards and that they have taken such action as may be necessary to comply with them.
39. An assessment has been made of the Council's current compliance with the FM Code. The assessment has identified that the Council is well placed to evidence compliance from 1 April 2025. 17 of the 19 Standards have been assessed as Green and 2 continue to be assessed as Amber meaning that compliance can be evidenced. Where relevant, proposed further actions that can be taken to enhance compliance have been included in the assessment. The assessment will also be used to help inform the Council's Annual Governance Statement (AGS) which will be published alongside the Statement of Accounts. The Summary Assessment is included at Annex 3.

Key Performance Indicators

The Financial Strategy enables the Authority to undertake Budget Planning for the short, medium and longer term, and to make sound decisions on the commitment of financial resources whilst ensuring strong financial resilience. As such the Financial Strategy supports the Strategic Plan, and a budget planning process that can ensure finances are allocated to support the delivery of all the council's key priorities.

The Financial Strategy directly supports the council's priorities. There are two key strategic indicators (SI) that demonstrate the effectiveness of the Financial Strategy:

1. The Council is financially resilient
2. The Council has good financial management and governance

The following set out the performance activity and measures for monitoring these indicators, the frequency of monitoring and where they are reported to. The key measures are reported publicly through Cabinet and Performance & Corporate Services Overview & Scrutiny Committee as part of the monthly Business Management & Monitoring Report (BMMR), others are monitored within the Finance Service and reported by exception or are routinely reported to the Audit and Governance Committee.

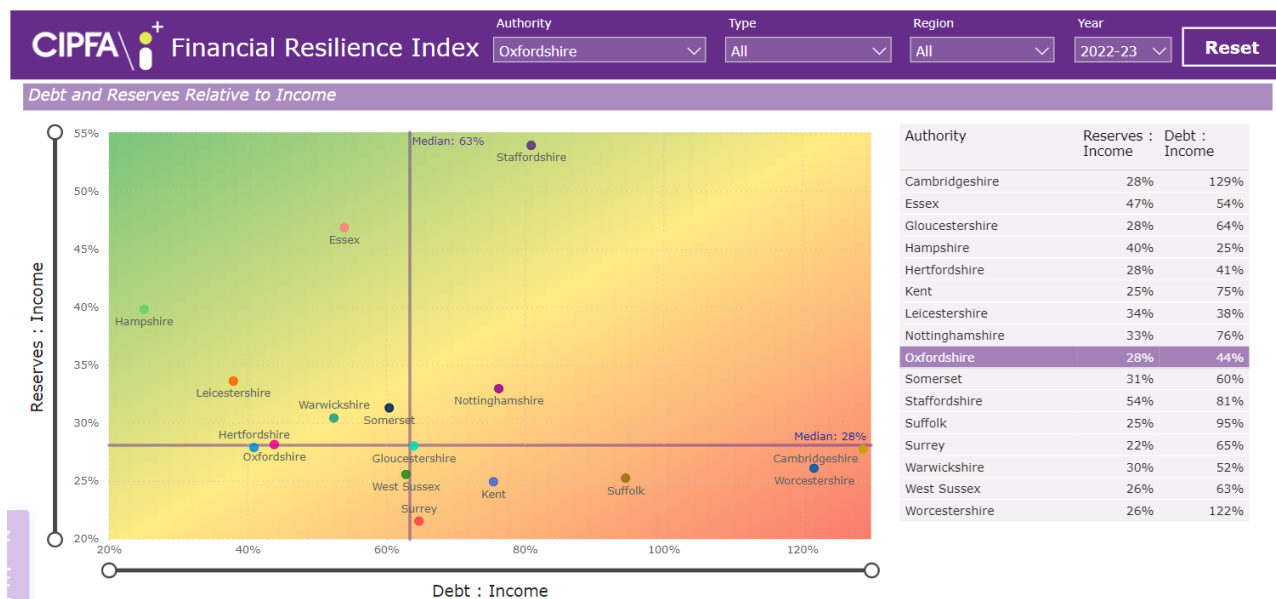
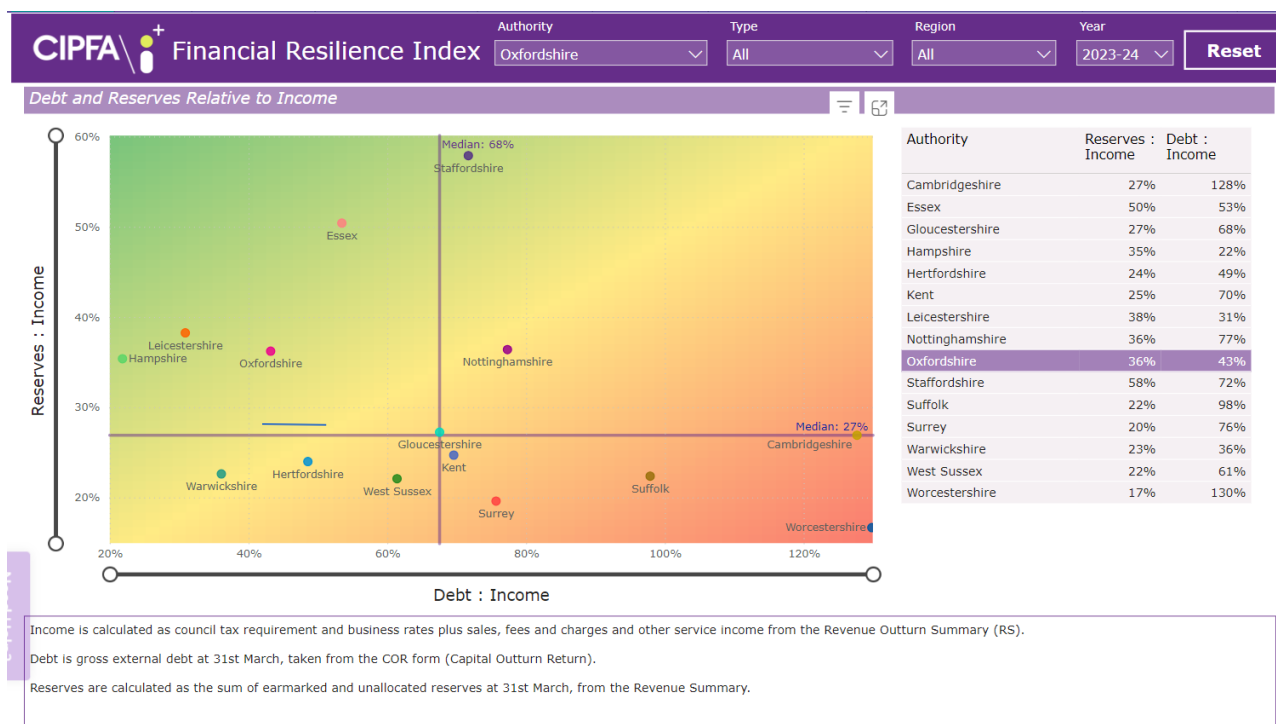
SI	Measure	2025/26 Target	Reporting Frequency	Reported to:
Delivering to budget and achieving savings:				
1	Overall forecast revenue variance across the Council	Break even or underspend	Bi-Monthly Business Management & Monitoring Report (BMMR)	Cabinet
1	Achievement of Planned savings in 2025/26	90%	Bi-Monthly BMMR	Cabinet
2	Directorates deliver services and achieve planned performance within budget	=< 1% revenue budget variation (with service outcomes achieved)	Bi-Monthly BMMR	Cabinet

Ability to manage unplanned/unforeseen events:				
1	General Balances are forecast to remain within 85% of the risk assessed level for 2025/26.	>85% of the risk assessed level of £30.2m.	Bi-Monthly BMMR	Cabinet
Use of Grants				
2	Total Outturn variation for Dedicated Schools Grant (DSG) funded services (schools and early years)	Break even or underspend	Bi-Monthly BMMR	Cabinet
2	Total Outturn variation for Dedicated Schools Grant (DSG) funded services (high needs)	Overspend no higher than £26.7m (see Annex B)	Bi-Monthly BMMR	Cabinet
2	Use of non-DSG revenue grant funding	=>95% of grant funding is spent in year	Bi-Monthly BMMR	Cabinet
Systems and processes operate effectively and are well controlled to reduce and detect error and fraud:				
2	Positive assurance from External Audit	Zero material issues identified by External Audit	Quarterly and Annual Report (September)	Audit & Governance Committee
2	Annual report of the Chief Internal Auditor (CIA)	Positive assurance by the CIA	Annually (May)	Audit & Governance Committee
page 261	Positive assurance following Internal Audits of Financial Systems and processes	90% audits of financial systems are rated Green or Amber	Quarterly	Audit & Governance Committee
	Internal Audit actions for financial systems implemented within agreed timescales	90% of priority 1 and 2 audit actions implemented within the originally agreed timescale	Quarterly	Audit & Governance Committee
2	% of agreed invoices paid within 30 days	>95%	Bi-Monthly BMMR	Cabinet
Compliance with the CIPFA Financial Management Code of Practice				
2	Annual self-assessment of compliance to the CIPFA FM standards	100% compliance (green and amber RAG ratings)	Annually (January)	Cabinet / Audit & Governance Committee
Debt Management				
2	Invoice Collection Rate – Corporate Debtors	97%	Bi-Monthly BMMR	Cabinet
2	Invoice Collection Rate – ASC contribution debtors	94%	Bi-Monthly BMMR	Cabinet
2	Debt Requiring Impairment – Corporate Debtors	<£0.500M	Bi-Monthly BMMR	Cabinet
2	Debt Requiring Impairment – ASC contribution debtors	<£4.3M	Bi-Monthly BMMR	Cabinet

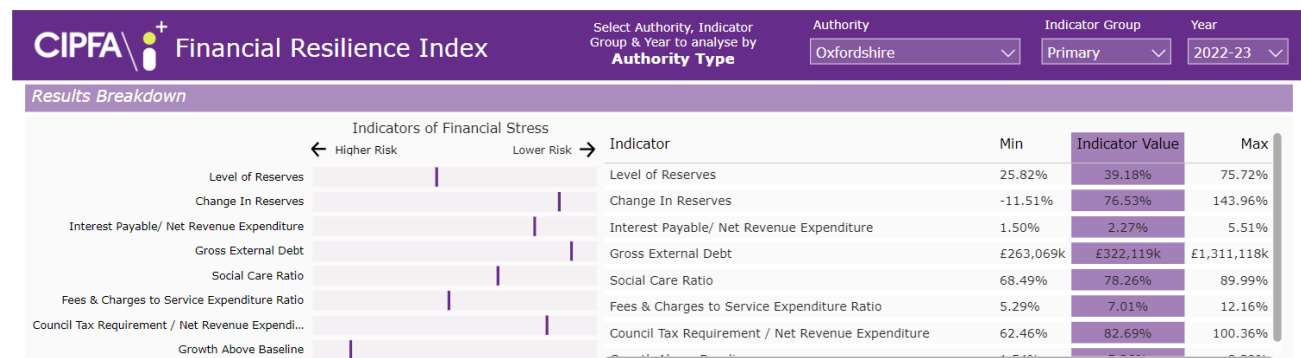
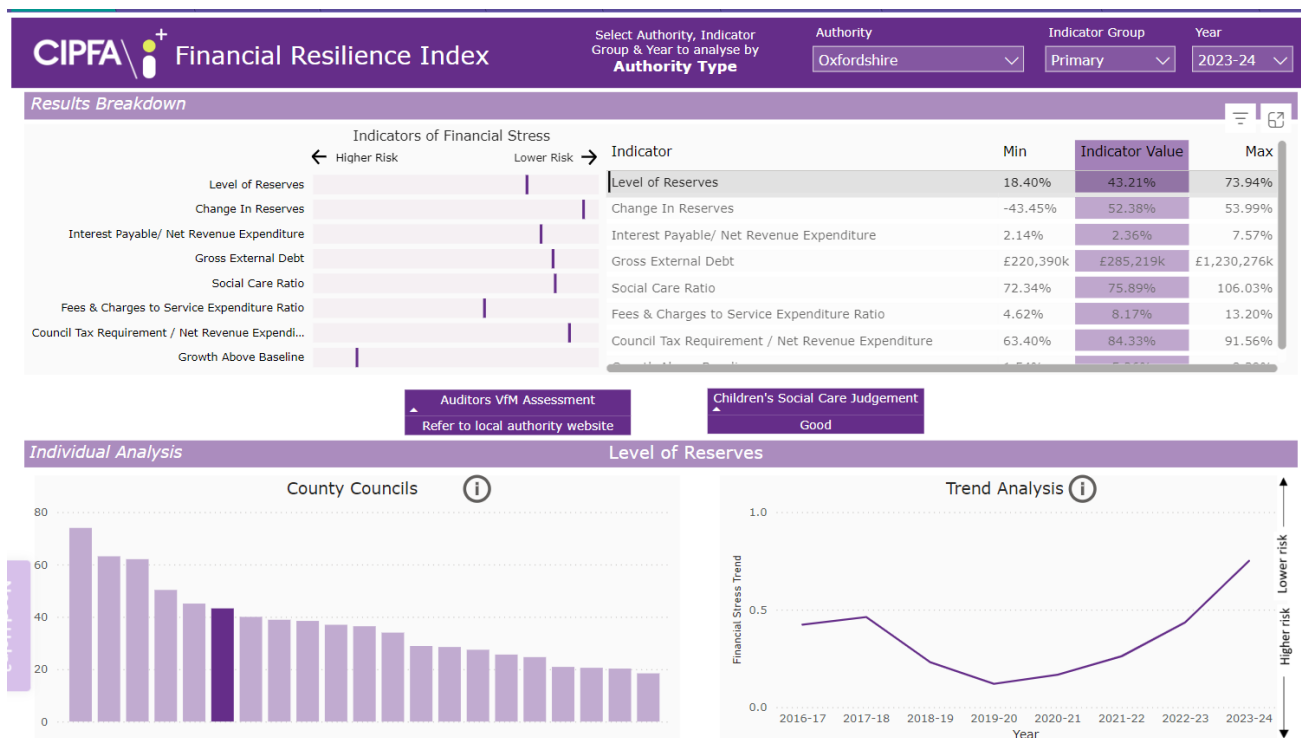
Treasury Management				
2	Average cash balance compared to forecast average cash balance	=<0% or +15% variation	Quarterly (Quarterly Treasury Management Report)	Cabinet / Audit & Governance Committee
2	Average interest rate achieved on in-house investment portfolio	>=3.25%	Quarterly (Quarterly Treasury Management Report)	Cabinet / Audit & Governance Committee
2	Average Annualised Return achieved for externally managed funds	>=3.75%	Quarterly (Quarterly Treasury Management Report)	Cabinet / Audit & Governance Committee

Capital Programme indicators are included in the Capital & Investment Strategy at Section 5.1

Section 4.5 Annex 2



Section 4.5 Annex 2



Financial Management Code of Practice – Summary Compliance Assessment 2024/25

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
1.	Responsibilities of the Chief Finance Officer (CFO) and Leadership Team			
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money (VfM)	Working as part of the Council Management Team, the Director for Financial & Commercial Services is responsible for the leading on the delivery of the council's Commercial Strategy which was agreed by Cabinet in March 2024. This seeks to promote a wide and more integrated approach to commercial management combining strategic and operational tasks distributed across the Council. Services use benchmarking to inform opportunities to improve VfM but this has generally been ad hoc and there has been limited visibility beyond the service. Procurement decisions consider VfM by considering the quality of service and not just price.	The Commercial Strategy is being delivered through a Commercial Transformation Programme overseen by the Commercial Board operating under the direction of the Council Management Team. Risk appetite, people, capability and processes, and monitoring and evaluation are being considered and developed through the implementation of the strategy. More systematic business intelligence information and insight needed to underpin the Commercial Strategy and enable the council to demonstrate that all revenue and capital expenditure provides VfM is being developed by November 2025 as part of the council's Business Services Transformation programme.	AMBER

B	The authority complies with the CIPFA “Statement of the Role of the CFO in Local Government”	The CFO is qualified accountant with significant experience working as an active member of the council’s leadership team. In carrying out their role as Executive Director of Resources and Section 151 Officer, the CFO is a member of SLT (Strategic Leadership Team) and reports directly to the Chief Executive. The CFO has an influential role with members of the Cabinet, Audit & Governance Committee and lead opposition members. Funding for additional finance capacity needed to support the organisation to transform and to ensure that the CFO is able to lead and direct a finance function that is resourced to be fit for purpose was agreed as part of the 2024/25 budget. Reflecting the need to ensure financial literacy across the council new job roles agreed as part the organisational redesign of the council’s senior management structure in 2024 clearly set out the financial management responsibilities of each of the council’s directors and their direct reports. These responsibilities will be followed up through on-going performance management in 2025/26. Following the corporate Enterprise Resource Planning (ERP) review (a review of the IBC partnership with Hampshire County Council) a number of finance improvements were identified and have been put into the Business Services Transformation programme of work, covering Finance, HR and Purchasing	The Business Services Transformation programme is reviewing financial management, procure-to-pay and HR activities performed across the council. The programme is currently being reviewed and reset and will be delivering through into 2025/26.	GREEN
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Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
2.	Governance and Financial Management Style			
C	The Leadership Team demonstrates in its actions and behaviours responsibility for governance and internal control	The Strategic Leadership Team (SLT) understands its responsibilities in relation to Financial Management and considers the assessment against the Code and actions or further work required in order to continuously improve. The Council Management Team (CMT) receive and review on a quarterly basis a report from the Chief Internal Auditor on progress against the Internal Audit Plan, implementation of agreed management actions and delivery of the Counter Fraud Plan. The Annual Governance Statement (AGS) and Action Plan are also considered by CMT. In addition, the Audit & Governance Committee have a key role in providing independent assurance over governance, risk and internal control arrangements. SLT are continuing to discharge their responsibilities through CMT. Ongoing focus on managing pressures over the short and medium term to maintain financial resilience is evidenced in the reduction in the level of forecast overspend in 2024/25. Work has been undertaken during 2024/25 to establish a meaningful and effective approach to updating and maintaining schemes of financial delegation across services.		GREEN

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
D	The authority applies the CIPFA/SOLACE “Delivering Good Governance in Local Government: Framework (2016)”	The Local Code of Corporate Governance sets out how the Council complies with the requirements of the Framework and identifies key documents, which provide detailed information as to how the Council ensures the Corporate Governance principles are adhered to. The annual update of the Oxfordshire Code of Corporate Governance was last approved by Audit & Governance Committee in March 2024 .		GREEN

E	The Financial Management style of the authority supports financial sustainability	The Council has adopted a Business Partnering model that supports managers to deliver financially sustainable services by providing strategic advice and support. Training in financial management roles and responsibilities has been a focus across a number of Directorates during the last financial year. This is underpinned by a Corporate Function that manages the strategic financing issues and provides the budget setting and accounting framework for the organisation. An updated Financial Strategy including financial performance indicators that are tracked and reporting during the following year is published annually as part of the budget agreed by Council. The council's Commercial Strategy will promote a wide and more integrated approach to commercial management combining strategic and operational tasks distributed across the Council. A council-wide Project Portfolio Management (PPM) system, which will enable improved oversight of capital schemes, has been implemented in 2024/25 and the expectation is that the outputs from this system will be used to inform capital programme boards and the Strategic Capital Board. along with	A new Financial Management Strategy is being developed as part of Business Services Transformation. The Strategy will set out the improvements required to enhance financial management capabilities including financial management reporting structures and the development of business objects dashboard reporting. An improvement plan which will include enhancements and opportunities using technology and data for enabling more efficient and effective financial management across the council will be agreed as part of the Strategy. Following the changes to the senior management structure and organisational redesign business partnering will be developed across more functions within the council with operating models agreed to reflect the on-going arrangements. Longer-term financial planning is not possible while the	AMBER
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Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
			Government's approach to local government funding is unclear. This is being kept under constant review as more information becomes available from Government.	
3. Long to Medium-Term Financial Management				
F	The authority has carried out a credible and transparent financial resilience assessment	A review of the 2023/24 CIPFA Financial Resilience index has been undertaken and the assessment will be included in the Financial Strategy (section 4.5 of the Budget & Business Planning Report to Cabinet in January 2025). The Financial Strategy also includes a suite of performance indicators against which financial performance is measured during the year and reported through the Business Management & Monitoring Reports to Cabinet. These measures include the forecast level of General Balances against the minimum risk assessed level for balances taking into account the latest monitoring position in the current year and the forecast achievement of savings built into the budget.		GREEN

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	The Financial Strategy and MTFS outline the financial challenges and opportunities facing the Council over the medium term and set out how action is being taken to manage expenditure within the available funding. The Capital & Investment Strategy and the Capital Programme both cover a 10-year period. The Capital & Investment Strategy sets out the long-term context in which capital expenditure and investment decisions are made and articulates how the Council's capital investment will help achieve the Council's vision and priorities as well as respond to demographic change.	With the development of a new business intelligence approach, and potential longer run opportunities through the move to the Hampshire Partnership's move to SAP 4 HANA from 2026/27 it remains an ambition to improve budget planning information and to progress the development of more accessible scenario planning in relation to long term budget planning and the council's place shaping ambitions. Once SAP 4 HANA is available an assessment will be made of the opportunities arising from this. The development of high level Business Plans for each service will help to align service plans with the Financial Strategy and Medium Term Financial Strategy.	GREEN

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
H	The authority complies with the CIPFA "Prudential Code for Capital Finance in Local Authorities"	The Capital & Investment Strategy is updated annually and agreed by Council alongside the Capital Programme, Treasury Management Strategy, Annual Investment Strategy and Minimum Revenue Provision Policy. The Capital Programme is monitored monthly with reports produced quarterly for the Strategic Capital Board and Cabinet. Quarterly Treasury Management reports are taken to Audit & Governance Committee, Cabinet and Council, including monitoring of Prudential Indicators. The ratio of financing costs to the net revenue stream is forecast to remain within at around 5% over the medium term with a recommended limit of 5.5%. The future affordability of any proposed new borrowing is a key consideration within the Budget & Business Planning process.		GREEN

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
I	The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans	The Council has an integrated Business and Budget Planning Process with a multi-year Medium Term Financial Strategy linked to service plans. This is reviewed and updated each year with new future years added to ensure that the strategy covers at least three years.	High level Business Plans for each service area are being developed by each director and are expected to be used to inform and underpin the budget and business planning process from 2026/27 onwards.	GREEN
4. The Annual Budget				
~	The authority complies with its statutory obligations in respect of the budget setting process	The Council produces an annual balanced budget and supporting documentation within the necessary timeframe.		GREEN

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
K	The budget report includes a statement by the CFO on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves	The CFO's Section 25 report accompanies the suite of Budget documents and includes a commentary on the adequacy of proposed financial reserves with reference to CIPFA's Resilience Index as well as assessed compliance with the FM Code.		GREEN
5.	Stakeholder Engagement and Business Plans			

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget	The council's approach to consultation and engagement is set out in the consultation and engagement Strategy 2022/25. This puts residents at the heart of decision-making and aims to engage with and listen to residents and other partners in a more active and inclusive way. As part of the budget process for 2024/25 the council used an online budget simulator tool for the first time. The aim was to help people to learn more about the services the council provides and have their say on savings and spending, by setting their own balanced budget for the council. Consultation and engagement to support budget and business planning for 2025/26 has been organised into three phases: • Phase 1: Representative residents' survey • Phase 2: Participatory engagement: Budget simulator and sounding boards for children and young people • Phase 3: Public consultation on the substance of the 2025/26 budget. The outputs from Phase 1 and 2 were shared in the Budget & Business Planning report to Cabinet in October 2024 so they were available to inform the proposals shared later in the process. Performance & Corporate Services Overview & Scrutiny Committee have also considered the budget proposals ahead of the budget being agreed by Council.		GREEN

M	The authority uses an appropriate documented options appraisal methodology to demonstrate the value for money of its decisions	Key decisions requiring investment to deliver service improvements, deliver savings or invest or save opportunities require business case to aid decision making via the appropriate governance process (e.g., Strategic Capital Board).	More systematic business intelligence information and insight needed to underpin the Commercial Strategy and enable the council to demonstrate that all revenue and capital expenditure provides VfM is being developed as part of the council's Business Services Transformation programme. The requirements, system, standards and guidance for the development and approval of business cases is being considered as part of the implementation of the Commercial Strategy. The Commercial Transformation Programme includes a workstream which is developing a digitised business case process that will include options appraisal with a delivery date of June 2025.	GREEN
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Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
6. Monitoring Financial Performance				
N	The Leadership Team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability	The regular Business Management and Monitoring Reports to Cabinet include performance, finance and risk so enable the council's leadership team and Cabinet to respond to emerging issues and to take action to manage those. The regular Capital Programme monitoring report includes updates on scheme activity, performance and risks.	A programme of work is underway to develop a data warehouse covering finance, purchasing and HR. This will improve reporting and support data driven intelligence and decision-making. Development work is underway in 2024 and will continue into 2025/26, with a data extraction project being delivered in partnership with IBC. Stages 1-4 will be completed by March 2025 and stage 5 is scheduled for delivery by end of the year 2025 and will continue into 2025/26. Capital Monitoring will be developed further using outputs from the Project Portfolio Management (PPM) system.	GREEN

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
O	The Leadership Team monitors the elements of its balance sheet that pose a significant risk to financial sustainability	The Business Management and Monitoring Reports to Cabinet include monitoring of key balance sheet items including balances, reserves, debtors, and cash (including the performance of Treasury Management).		GREEN
7. External Financial Reporting				
P	The CFO has personal and statutory responsibility for ensuring that the statement of accounts produced by the local authority complies with the reporting requirements of the “Code of Practice on Local Authority Accounting in the United Kingdom” (The Code)	The annual accounts are produced in compliance with The Code and always received an unqualified audit opinion up to 2020/21. The audit of the statement of accounts for 2021/22 was delayed by national issues affecting the valuation of infrastructure assets. The external audit report setting out an unqualified opinion was issued on 25 January 2024. The statement of accounts for 2022/23 was published on 23 January 2024 following the resolution of the issues with the valuation of infrastructure assets. As a result of the delay, together with the wider requirements of the local audit reset the council's external auditors were not able to complete the detailed audit procedures that would be needed to obtain sufficient appropriate audit evidence to issue an unmodified audit report. Therefore, the council has received a disclaimed opinion on the 2022/23 financial statements. The 2023/24 accounts were published on 28 June 2024 and the audit opinion is expected to be received in early 2025. Since it was not possible to have assurance over the brought forward balances from 2022/23 these accounts are also expected to be disclaimed.		GREEN

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
Q	The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions	The Council Management Team and Cabinet consider the outturn and year end variances in a Provisional Outturn Report to Cabinet each June. Where relevant this enables strategic financial decisions to be made early in the following financial year.		GREEN

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Earmarked Reserves and General Balances Policy Statement 2025/26

Introduction

1. This paper sets out the Council's policies underpinning the maintenance of a level of general balances and earmarked reserves within the council's accounts.

Statutory Position

2. A local authority is not permitted to allow its spending to exceed its available resources so that overall it would be in deficit. Sections 32 and 43 of the Local Government Finance Act 1992 require authorities to have regard to the level of balances and reserves needed for meeting future estimated future expenditure when calculating the council tax requirement.
3. Balances and reserves can be held for three main purposes:
 - A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing, this forms part of general reserves
 - A contingency to cushion the impact of unexpected events or emergencies, this forms part of general balances;
 - A means of building up funds often referred to as earmarked reserves, to meet known or predicted liabilities

Purpose of balances and reserves

4. The Council maintains general balances in order to provide a contingency against unplanned or unexpected events.
5. Although there is no recognised official guidance on the level of general balances to be maintained, the key factor is that the level should be justifiable in the context of local circumstances. The council's external auditor comments on the level of balances and reserves as part of the annual audit of the Council's financial position. Financial regulations require Council to decide on the level of general balances it wishes to maintain before it can decide the level of council tax. This will be done as part of the annual budget setting process.
6. Whilst general balances are unallocated, earmarked reserves are held for a specific purpose and to mitigate against potential future known or predicted liabilities.

Planned use of balances and reserves

7. Any planned use of, or contribution to, earmarked reserves or balances must be included as part of the budget setting process each year.

8. In accordance with the Council's Financial Regulations, any new reserves or a change in the purpose of earmarked reserves requires Cabinet approval. Contributions to or use of earmarked reserves is reported to Cabinet as part of the monthly Business Management & Monitoring Report Those greater than £1m require endorsement by Cabinet.

National Comparison of Level of Earmarked Reserves and Unallocated Reserves (General Balances)

9. Information is included in the Financial Strategy (see paragraphs 31 – 34 and Annex 2 of Section 4.5) but the CIPFA Resilience Index indicates that Oxfordshire is lower risk compared to other county councils. The level of risk in respect of levels of reserves has also improved relative to other counties and the level of risk is shifting further towards the lower end of the scale.

Level of General Balances

10. It is considered prudent to maintain a level of balances commensurate with risk, and a risk assessment is undertaken annually by the Executive Director of Resources and Section 151 Officer, as part of the budget setting process.
11. The risk assessment for 2025/26 has determined that balances should be held at £30.2m, unchanged from 2024/25, but reflecting an updated assessment of risks within the total. The Budget & Business Planning report to Cabinet on 28 January 2025 set out that any increases in funding would be added to General Balances. Due to the late confirmation of council tax collection fund surpluses, additional funding of £1.2m, notified by the district councils, will be added to general balances pending a decision about the use of the funding.
12. The exposure to financial risk for the organisation in 2025/25 remains in line with that for 2024/25 reflecting the demand and cost pressures and volatility in the wider economy, including supply chain challenges and labour shortages which have been seen in recent years.
13. The Business Management and Monitoring Report to Cabinet in January 2025 sets out a forecast underspend of £8.5m for 2024/25. £2.3m unallocated funding held since the end of 2023/24 is also being held in balances. This will result in the anticipated level of general balances on 1 April 2025 being £10.8m higher than the 2025/26 risk assessed level of £30.2m.
14. It is proposed that the £10.0m funding above the risk assessed level is transferred to the Transformation Reserve and the remaining £0.8m to the Redundancy reserve.
15. It is recognised that the outturn position for 2024/25 may differ from the forecast so the actual level of balances available to allocate may need to vary. It is proposed that any variation to the forecast outturn position will be reflected in the level of general balances and any impact considered through the Provisional Outturn Report for 2024/25.

16. Details of the risk assessment are set out as Annex 1 to this policy statement.

Earmarked Reserves

17. Earmarked Reserves are grouped into six categories explained below.

- a. Revenue Grants Unapplied – these are specific grants received by Government Departments which remain unused at the end of the financial year and are carried forward to be utilised in future years. Examples include the Public Health Grant and grant funding for the Homes for Ukraine scheme in Oxfordshire.
- b. Capital & Equipment – funding for the council's capital programme and the replacement of equipment and vehicles.
- c. Funding for Risk – funding held to mitigate future financial and service risks. Examples include the Insurance and Collection Fund reserves.
- d. Corporate Priorities – one – off funding to support and deliver the council's priorities. Examples include the Budget Priorities and Transformation reserves.
- e. Other Reserves – funding held for other specific purposes including the On – Street Parking Reserve.
- f. Unusable Reserves – surpluses and deficits held on behalf of Local Education Authority maintained schools.

18. Annex 2 sets out the actual level of earmarked reserves at 31 March 2025 and expected level at 31 March each year to 2028 as well as a description of each reserve.

19. Excluding schools, earmarked reserves are forecast to be £181.4m at 31 March 2025, and £161.3m by 31 March 2028. A significant element of the balance estimated to be held relates to future funding for the capital programme.

20. This position does not take into account an estimated deficit on the Dedicated Schools Grant (DSG) Unusable Reserve in relation to High Needs of £137.6m by 31 March 2028 on the basis that pressures are able to be mitigated. If that isn't the case the deficit could be much higher rising to £226.2m in the worst case, although the expectation is that at least some of the mitigations would be effective so the more likely position is somewhere between these totals. Further detail on this is set out in paragraphs 43-49 below.

Demographic Risk Reserve

21. In light of the significant pressures relating to High Needs and other budgets with demographic volatility a demographic risk reserve was created in 2019/20. The existing MTFS includes an on-going annual contribution to the reserve of £4.0m. The forecast reserve will total £25.0m by the end of 2025/26 and £33.0m by the end of 2027/28. This reserve will in part offset the impact of carrying the negative DSG reserve on the council's cashflow and improve the financial resilience position.

Budget Priorities Reserve

22. This reserve has been used to fund the priorities of the Council. As part of the 2023/24 Outturn Report agreed by Cabinet in June 2024, £1.0m was added to the reserve and agreed to be allocated to the Energy Efficiency Recycling Fund for OCC Maintained Schools (second phase) £0.8m and Rail Studies £0.2m.

23. The agreed use in 2023/24 and 2024/25 included:

- Support for climate action (including tree replacement) £2.6m
- Contribution towards match funding for four Children's Homes £1.2m
- Development of community hubs £0.5m.
- Improvements to highways, cycle-paths and pavements (responding to feedback from the consultation) £1.0m
- Further development of school streets to improve road safety around local schools £0.5m
- Further work to develop rail studies £0.1m
- One - off contribution to Children's Centre voluntary and community sector rents in 2024/25 £0.1m
- Gully and ditch clearing and repairs in areas recently flooded, to boost capacity to work with landowners and Parishes for them to clear ditches and implement Sustainable Drainage Schemes, for a second cut of urban verges around footways and cycleways and to reclaim footpaths and cycleways through vegetation clearance £1.3m

24. As set out in the Business Management & Monitoring Report to Cabinet on 20 January 2025, a £3.0m contribution to the reserve in 2024/25 will be used to support future risks within social care.

25. Paragraph 32 of the report sets out that it is proposed to add a one – off investment of £2.0m for pro-active flooding measures and working with communities who have suffered flooding. It is anticipated that this would be used over multiple years so an element of this funding would be held in the Budget Priorities Reserve for use in future years.

26. All of the existing funding in the reserve was agreed to be committed as part of the 2024/25 budget. No further budgeted contributions are planned.

COVID-19 Reserve

27. The balance held in the reserve at 31 March 2024 was £7.9m. After taking account of the planned used in 2024/25 the balance expected to be held in the reserve at 31 March 2025 is £3.7m with further budgeted use of £2.3m in 2025/26 to support directorate pressures and provide a further £0.5m funding for cost of living measures.

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28. £1.4m remains in the reserve which is not allocated and can be transferred for use elsewhere. It is proposed that this is transferred to the Transformation Reserve. The reserve will be closed after the transfer of funding in 2025/26.

Collection Fund Risk Reserve

29. This reserve is held to manage fluctuations in Business Rate and Council Tax income that the Council receives, and the intention was to hold a balance of £4.0m. The actual balance held in the reserve was £6.3m at 1 April 2024 and is expected to be £8.3m at 31 March 2025 after taking account of additional Business Rates funding received in 2023/24 and 2024/25.
30. It is proposed that £4.0m is transferred to the Redundancy Reserve and £0.3m to the Transformation Reserve, leaving £4.0m to fund future volatility in the collection fund position alongside the potential impact of a business rates reset expected in April 2026.

Transformation Reserve

31. Through Delivering the Future Together, a successful and sustainable Oxfordshire County Council of the future will be smaller and more focused on delivering key priorities. Funding held in the Transformation Reserve is being used to support of the implementation of this transformation programme. The forecast balance at 31 March 2025 is £5.8m with further commitments in 2024/25 expected to utilise all of the existing funding. It is proposed to add £10.0m to the reserve in 2025/26 to enable priority projects and programmes to deliver the council's ambition to become an employer of choice, a partner of choice and a place shaper of choice.

Redundancy Reserve

32. The balance held in the Redundancy Reserve at 31 March 2024 was £2.4m. After taking account of a contribution of £5.0m in 2024/25 and the anticipated cost of redundancies relating to the senior management structure including the layering of Tier 3 and 4 managers in 2024/25 the remaining balance is forecast to be £4.2m. It is proposed to add a further £6.5m to the reserve to support the on-going need to reduce the size of the council to be sustainable in future. Half of the balance in this reserve is proposed to be used in 2025/26 and 2026/27.

Impact of IFRS9

33. IFRS9 (changes in the value of Treasury Management Pooled Funds at year end) could potentially impact on the revenue account in 2025/26 if the statutory override which removes changes in their value from the council's accounts is removed on 1 April 2025 as proposed in the Provisional Local Government Settlement for 2025/26.
34. As at 30 November 2024 the council held investments in pooled funds with an estimated value of £99m against an original purchase value of £101m. If the

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value of the funds is below the purchase price at the balance sheet date, funds will be released from the reserve to ensure that there is no net impact to the revenue account. Similarly, if the fund value is above the purchase price at the balance sheet date, any unrealised gain will be transferred to the IFRS9 reserve. However, it would only be appropriate to release such gains to the revenue account when the funds are divested from and gains are crystalised

35. The reserve which was created during 2024/25 currently has a balance of £5.0m. Whilst the average loss of value (compared to the original purchase price) during times of recent financial stress was £8.3m, it is deemed that £5.0m is a reasonable level to hold at this stage.

Commercial Reserve

36. This reserve was created during 2024/25 to support the council's Commercial Strategy with a contribution of £2.0m agreed as part of the Outturn Report for 2023/24 approved by Cabinet in June 2024. No further contributions are proposed at this stage and the use is being managed through the Commercial Board.

Local Government Re-organisation & Devolution Reserve

37. On 16 December 2024, the government published its English Devolution White Paper and the Minister of State for Local Government and English Devolution set out a summary of plans in a Written Ministerial Statement to Parliament.
38. All two-tier areas and small/failing unitary councils are invited to submit reorganisation proposals with the government aiming for all Local Authorities to be unitary authorities with 500,000 population or more. Furthermore, all areas will need to be within Strategic Authorities (including combined authorities) covering at least 1.5 million residents.
39. A proposal to create a new reserve to support the development of reorganisation and devolution proposals for Oxfordshire and to make an initial one-off contribution of £5.0m from underspends on the contingency and pay inflation budgets in 2024/25 is set out in the Business Management & Monitoring Report to Cabinet on 21 January 2025.

Extended Producer Responsibility Reserve

40. Local Authorities will receive around £1.1bn of new funding in 2025/26 through the implementation of the Extended Producer Responsibility (EPR) scheme to improve recycling outcomes.
41. The council will receive £5.1m funding in 2025/26. This will be used to meet additional costs and projects needed to drive up reuse and recycling of packaging waste. This will result in less residual waste and a reduction in the impact of rising costs in future years including the implementation of the Carbon Emission Trading Scheme in April 2028. It is anticipated that income will reduce over time as producers change packaging.

42. It is proposed to create a new reserve to hold this funding to meet associated costs and projects from 1 April 2025.

Dedicated Schools Grant (DSG) Unusable Reserve

43. The School and Early Years Finance (England) Regulations 2020 stipulate that a deficit on the DSG must be carried forward to be funded from future DSG income unless permission is sought from the Secretary of State for Education to fund the deficit from general resources.
44. The accounting treatment for deficit DSG balances was provided by the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2020. These stipulated that where a local authority has a deficit in respect of its school budget for a financial year beginning on 1st April 2020, 2021 or 2022, the authority—
- (a) must not charge to a revenue account an amount in respect of that deficit; and
 - (b) must charge the amount of the deficit to an account established, charged and used solely for the purpose of recognising deficits in respect of its school budget.
45. As a result of this, an unusable reserve was created on the balance sheet to hold the negative balance. Unusable reserves are usually created to hold accounting adjustments that cannot be charged to the general fund and have no cash value. The new DSG unusable reserve is unique in that the deficit balance has a real impact on the council's cash balances.
46. In December 2022 Parliament agreed the extension of the DSG statutory override for a one-off period of three years (up to March 2026). The Provisional Local Government Finance Settlement for 2025/26 stated that the Government will set out plans for reforming the SEND system. This will also include plans to help Local Authorities “deal with their historic and accruing deficits” as well as considering any transitional period between the current and reformed system. This work will inform any decision to remove the statutory override (which currently ends on 31 March 2026). The expectation is that the Government will find a solution towards dealing with (and accounting for) the accumulated deficit prior to the end of 2025/26, when the current statutory override is due to end.
47. As at 31 March 2025, the DSG Unusable Reserve is expected to have an overall negative balance of £73.3m of which a negative balance of £84.2m relates to High Needs DSG. Taking account of the deficits for 2025/26 – 2027/28 set out in Table 15 of the report it is anticipated that the high needs deficit held in the reserve could reach £110.9m at the end of 2025/26 and £129.7m by the end of 2026/27 assuming planned mitigations set out in the Deficit Management Plan are effective.
48. Beyond the period of the statutory override, and pending a solution being put in place by the Government, the balance on the DSG Unusable Reserve would

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transfer back to the Council's total Earmarked Reserves. If this were to happen, it materially impacts on the overall level of reserves and by 1 April 2026, the Council would be in a position where its total reserves (excluding maintained schools' balances) were only £40m-£50m depending on the level of the High Needs deficit by that point.

49. The accumulated and on-going deficit not only has an impact on the level of risk over the medium term (as referred to in the Financial Strategy at Section 4.5), but also has an immediate impact on reducing the cash balances and interest earned (as set out in the Treasury Management Strategy at Section 5.2).

Summary of proposed movement in General Balances and Earmarked Reserves for 2025/26

50. The table below sets out the proposed movement in General Balances and Earmarked Reserves for 2025/26 as detailed in this policy statement.

	Reductions £m	Additions £m
Proposed changes to Reserves and Balances for 2025/26		
Balances in excess of 2025/26 risk assessed levels	-10.8	
COVID-19 Reserve	-1.4	
Collection Fund Reserve	-4.3	
Transformation Reserve		10.0
Redundancy Reserve		6.5
Total movement in Reserves and Balances	-16.5	16.5

Note: £1.2m from council tax surpluses will be held in general balances pending agreement about the use.

Annex 1

2025/26 risk assessment for determining appropriate level of general balances

Area of risk	2025/26 £m	Explanation of risk/justification of balances	2024/25 £m
Emergencies	6.4	An allowance of 1.0% of annual net operating budget for the cost of responding to emergencies that falls outside of eligibility for the Bellwin Scheme	6.1
Directorate overspends	8.2	Risk that directorates will overspend due to unforeseen pressures, demography or demand and no mitigations are available - assumes 1.25% overspend in 2025/26 (reduced from 2.5% in 2024/25).	15.8
Contingent liabilities & insurance risk	3.2	Possible liabilities for which no provision has been made or funding set aside in an earmarked reserve (0.5% of net expenditure or minimum to meet quantified contingent liabilities)	3.1
Major contracts & 3rd party spend	7.4	Risk of contractors failing, mis-specification, or non-delivery plus contract costs increase by more than allowed for in the budget - calculated as 1.0% of estimated spend with suppliers (increased from 0.75% in 2024/25)	5.2
Capital Programme risk	5.0	Risk related to capital grant funding ceasing before schemes are completed or increases in costs compared to the level of grant funding. Assumes £5m risk relating to grant funded schemes where there may be an impact in 2025/26.	
Total (one - off funding)	30.2		30.2
Contingency (on-going funding)	7.3		7.3
Total Balances and Contingency	37.5		37.5
Risk assessed level of balances as % of net operating budget of £645.0m	4.7%		
Net operating budget - spend per week	12.4		
Weeks of spend	2.4		

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		2024/25		2025/26		2026/27		2027/28	
Reserve	Balance at 1 April 2024	Forecast Movement	Forecast Balance at 31 March 2025	Forecast Movement	Forecast Balance at 31 March 2026	Forecast Movement	Forecast Balance at 31 March 2027	Forecast Movement	Forecast Balance at 31 March 2028
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Revenue Grants Unapplied									
Grants and Contributions Reserve	33.7	-9.9	23.8	-6.8	17.0	-4.4	12.6	-0.5	12.1
COVID-19 Reserve	7.9	-4.3	3.6	-3.6	0.0	0.0	0.0	0.0	0.0
Government Initiatives Reserve	3.2	-0.5	2.7	-1.1	1.6	0.0	1.6	0.0	1.6
Subtotal Revenue Grants Unapplied	44.7	-14.6	30.1	-11.5	18.6	-4.4	14.2	-0.5	13.7
Corporate Priorities									
Budget Priorities Reserve	10.7	-6.3	4.4	-2.9	1.5	-1.5	0.0	0.0	0.0
Transformation Reserve	1.8	4.0	5.8	1.3	7.1	-7.1	0.0	0.0	0.0
Zero Emissions Zone	1.2	0.0	1.2	0.0	1.2	0.0	1.2	0.0	1.2
Green Financing Reserve	0.0	0.9	0.9	0.0	0.9	0.0	0.9	0.0	0.9
Commercial Pump Priming Reserve	0.0	1.9	1.9	0.0	1.9	0.0	1.9	0.0	1.9
Local Government Reorganisation Reserve	0.0	5.0	5.0	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	1.8	21.1	-10.3	10.8	-1.7	9.1
Funding for Risk									
Insurance Reserve	10.3	0.0	10.3	0.0	10.3	0.0	10.3	0.0	10.3
Demographic Risk Reserve	17.0	4.0	21.0	4.0	25.0	4.0	29.0	4.0	33.0
Council Elections	0.6	0.2	0.8	-0.8	0.0	0.2	0.2	0.2	0.4
Redundancy Reserve	2.4	1.8	4.2	1.2	5.3	-2.7	2.7	0.0	2.7
Trading Accounts	0.1	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Council Tax Collection Fund Reserve	3.0	-3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Business Rates Reserve	11.7	-11.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Collection Fund Risk Reserve	0.0	8.3	8.3	-4.3	4.0	0.0	4.0	0.0	4.0
IFRS 9 (Changes in the Value of Treasury Management Pooled Funds)	0.0	5.0	5.0	0.0	5.0	0.0	5.0	0.0	5.0
Subtotal Funding for Risk	45.0	4.6	49.6	0.1	49.7	1.5	51.2	4.2	55.4

		2024/25		2025/26		2026/27		2027/28	
Reserve	Balance at 1 April 2024	Forecast Movement	Forecast Balance at 31 March 2025	Forecast Movement	Forecast Balance at 31 March 2026	Forecast Movement	Forecast Balance at 31 March 2027	Forecast Movement	Forecast Balance at 31 March 2028
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Capital & Equipment									
Capital Reserves	80.8	-5.0	75.8	2.2	78.0	-3.5	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	0.0	79.0	-3.5	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	-11.5	185.0	-17.8	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	-34.1	85.1	-36.7	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 Management Pooled Funds)	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

Budget Proposals 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 our budget proposals 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 our budget proposals 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 proposals for 2025/26. It provides summary information on the equalities impacts which the council's budget proposals might have if the proposals 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.

Proposals

Our current budget proposals are not expected to have significant negative impacts on equalities. Consequently, no detailed Equality Impact Assessments (EIAs) have been published with the budget proposals at this time.

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

- **Public Rights of Way Infrastructure Programme**

The proposal demonstrates significant benefits for all communities in the county and benefits from having very few negative equalities impacts. Where rights of way are scheduled to close, there may be some negative impacts in the short to medium term. Mitigations have been identified, and these will be implemented based on the factors laid out in the EIA.

- **Redbridge Household Waste and Recycling Centre (HWRC) Redevelopment**
Redbridge Hollow Gypsy and Traveller site is extremely close to the recycling centre and additional mitigations should be considered to communicate and engage with this community before and during any proposed temporary closure of the Redbridge HWRC e.g. road closures, construction noise/traffic. If the plans progress, further detailed work is required on identifying impacts and mitigations.

- **Energy Saving Measures**

There may be physical impacts on those with disabilities, on mature employees and possibly those who are pregnant. Where infrared lamps are installed, they should be done so in a way that doesn't discriminate unfairly against any specific group, so common spaces, as well as areas reserved for changing, and gendered toilets must all be treated in the same way. If the plans progress, further detailed work is required on identifying and mitigating against the impacts. This would likely involve the appropriate station manager, and or Health & Safety lead for Oxfordshire Fire and Rescue.

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 budget proposals 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).	This assessment covers the budget proposals for Oxfordshire County Council for 2025-26. It is an opportunity to highlight key evidence and intelligence that the council has used to assess the impact of its budget proposals on the nine protected characteristics set out in the Equality Act 2010. 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. 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. A summary of the impacts of the budget proposals on climate change outcomes have been set out in a separate overarching Climate Impact Assessment.
Completed By	Jamie Kavanagh
Authorised By	Susannah Wintersgill
Date of Assessment	January 2025

Section 2: Detail of proposal

Context / Background Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.	Oxfordshire County Council's vision is to lead positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county. 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. 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. 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. The last Census confirms Oxfordshire has a growing and ageing population, which will continue to increase demand on services.
Proposals Explain the detail of the proposals, including why this has been decided as the best course of action.	This impact assessment covers all savings proposals across: • Adult Social Care • Children's Services • Environment & Highways • Economy & Place • Oxfordshire Fire & Rescue Service and Community Safety • Public Health & Communities • Resources and Law & Governance • Transformation, Digital and Customer Experience Details of proposals are set out in the main budget papers.

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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	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: • 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

Assessing the evidence and impact on those with the protected and additional characteristics	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.
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The summaries below outline where a proposal has a positive or negative impact on those with protected and additional characteristics.

Cross-benefits

- Investment in procurement services: The proposed investment in additional resources for procurement services will help improve procurement practices in the council, including ensuring that procurement processes are fair, transparent, and inclusive. By driving social value through procurement, the council can support initiatives that benefit diverse communities and promote equal opportunities. Overall, this investment is designed to not only improve operational efficiency but also to support the council's commitment to equality and social value.
- Active travel proposals have wholesale positive impacts on communities, and directly improve outcomes for all residents, particularly those with protected characteristics. LCWHIPS have been extensively consulted on with local communities, community groups and vulnerable residents. The provision for investment seeks to improve outcomes in rural and market towns by investing in infrastructure which not only supports active travel but also advances broader objectives such as economic vitality, health and environmental sustainability. The anticipated benefits include significantly improved connectivity within and between settlements, fairer access and opportunity to choose active travel, better air quality, expanded transportation options for underserved communities, and healthier lifestyles through increased walking and cycling possibilities. These investments will also bolster local economies by boosting footfall in market towns, and supporting tourism and local businesses, and fostering a sense of community pride. No negative impacts have been identified in this proposal, although if any negative impacts are identified through consultation, robust mitigations will be designed and implemented.

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

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	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. • Public Rights of Way Infrastructure Proposal: Replacing stiles with gates, installing bridges 'at grade' and installing ramps where appropriate to replace steps will make the public rights of way network more accessible to all in the long term. However, while the proposed works are being completed, this may increase disadvantage in the short term to those who use mobility aids or have difficulty with movement because of their age. Mitigations will be put in place based on location and the time that individual rights of way are out of operation. • Energy Saving Measures: There may be impacts on those with disabilities, for mature employees and possibly those who are pregnant. Mitigations will be discussed with the relevant Station Manager and / or Health and Safety Lead for the fire service. • Proactive flooding measures and flood officer posts: The proposal for a reserve fund to invest in proactive flooding measures, and the provision of two Flood Officer posts, has no negative equalities implications. The provision will have a positive impact on residents who may be vulnerable due to their protected characteristics of age and disability and who are disproportionately impacted by the effects of flooding. • Joint ticket at Park and Rides: No negative impacts have been identified with the proposal, which seeks investment to support holding the price of a joint ticket (parking and bus fare) at Park & Ride car parks unchanged from 2024/25. Wholesale positive impacts are associated with this proposal, including the benefits of an affordable ticket on rural communities, areas of deprivation, carers, and staff. Retaining the affordability of the ticket improves access to city services and reduces traffic congestion and the reliance on car parking at work. 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
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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.

- **Public Rights of Way Infrastructure Proposal:** As above, there may be an impact in the short term to those with mobility issues. However, in the long term the proposed work should aid accessibility.
- **Energy Saving Measures:** There may be impacts on those with disabilities, for mature employees and possibly those who are pregnant. Mitigations will be discussed with the relevant Station Manager and / or Health and Safety Lead for the fire service.
- **Proactive flooding measures and flood officer posts:** The proposal for a reserve fund to invest in proactive flooding measures, and the provision of two Flood Officer posts, has no negative equalities implications. The provision will have a positive impact on residents who may be vulnerable due to their protected characteristics of age and disability and who are disproportionately impacted by the effects of flooding.
- **Joint ticket at Park and Rides:** No negative impacts have been identified with the proposal, which seeks investment to support holding the price of a joint ticket (parking and bus fare) at Park & Ride car parks unchanged from 2024/25. Wholesale positive impacts are associated with this proposal, including the benefits of an affordable ticket on rural communities, areas of deprivation, carers, and staff. Retaining the affordability of the ticket improves access to city services and reduces traffic congestion and the reliance on car parking at work.

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.

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

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%.

- **Public Rights of Way Infrastructure Proposal:** As above, there may be an impact in the short term to those who have mobility issues as a result of pregnancy or when using strollers for babies and infants. Mitigations will be identified based on location and the time that individual rights of way will be out of operation. However, in the long term the proposed work should aid accessibility.
- **Energy Saving Measures:** There may be impacts on those with disabilities, for mature employees and possibly those who are pregnant. Mitigations will be discussed with the relevant Station Manager and / or Health and Safety Lead for the fire service.

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%).

- Redbridge Household Waste and Recycling Centre (HWRC) Redevelopment

Redbridge Hollow Gypsy and Traveller site is extremely close to the recycling centre and additional mitigations should be considered to communicate and engage with this community before and during any proposed temporary closure of the Redbridge HWRC e.g. road closures, construction noise/traffic. As the plans progress, further work is required to identify the impacts and mitigations.

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,

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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).

- Public Rights of Way Infrastructure Proposal: This is likely to have a positive impact on rural communities by improving access for residents to the surrounding countryside for recreation, access to nature and health and wellbeing.
- Proactive flooding measures and flood officer posts: The proposal for a reserve fund to invest in proactive flooding measures, and the provision of two Flood Officer posts, has no negative equalities implications. The provision will have a positive impact on residents who may be vulnerable due to their protected characteristics of age and disability and who are disproportionately impacted by the effects of flooding.
- Joint ticket at Park and Rides: No negative impacts have been identified with the proposal, which seeks investment to support holding the price of a joint ticket (parking and bus fare) at Park & Ride car parks unchanged from 2024/25. Wholesale positive impacts are associated with this proposal, including the benefits of an affordable ticket on rural communities, areas of deprivation, carers, and staff. Retaining the affordability of the ticket improves access to city services and reduces traffic congestion and the reliance on car parking at work.

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

Annex 4.7

	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 likely to arise 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 likely to arise 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. • Proactive flooding measures and flood officer posts: The proposal for a reserve fund to invest in proactive flooding measures, and the provision of two Flood Officer posts, has no negative equalities implications. The provision will have a positive impact on residents who may be vulnerable due to their protected characteristics of age and disability, and on areas of social deprivation, who are disproportionately impacted by the effects of flooding. • Joint ticket at Park and Rides: No negative impacts have been identified with the proposal, which seeks investment to support holding the price of a joint ticket (parking and bus fare) at Park & Ride car parks unchanged from 2024/25. Wholesale positive impacts are associated with this proposal, including the benefits of an affordable ticket on rural communities, areas of deprivation, carers, and staff. Retaining the affordability of the ticket improves access to city services and reduces traffic congestion and the reliance on car parking at work.
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Annex 4.7

	The overall budget proposals have been developed with the objective of effectively targeting services so that we continue to meet the needs of the most vulnerable, including those living with deprivation, and fulfil our statutory duties. All proposals that will have an impact, positive or negative, on any protected characteristic or on rural communities, armed forces, carers or areas of social deprivation, will have an individual Equality Impact Assessment completed alongside policy development to ensure full compliance with our commitment to equality, diversity and inclusion.
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Oxfordshire County Council

Budget and Business Planning 2025/26

Overarching climate impact review of 2025/26 budget proposals

Context & Background

1. This document provides an overview of the potential climate action impact of proposed changes to the budget.
2. As many schemes are in early development, further climate assessment will be undertaken as more detailed business cases are developed through the capital governance process.
3. The [strategic plan 2023 - 2025 \(pdf format, 3.6Mb\)](#) sets out the council's vision to lead positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county. This commitment is strengthened further by the Councils' priority to 'put action to address the climate emergency at the heart of our work'. The council's adopted climate action framework also commits the council to:
 - Being carbon neutral in its operations by 2030
 - Enabling a zero-carbon Oxfordshire well ahead of 2050
4. The council has a cross-organisational work programme to deliver on these commitments. The latest report on this programme can be found at [Decision - Climate Action Programme Six Month Update | Oxfordshire County Council](#)
5. In July 2024 a new government took power proposing new policies for the delivery of the national Net Zero target. This includes the introduction of a new Mission on Clean Power, to be followed by a Local Power Plan putting a proportion of energy into municipal and local ownership and the announcement of Warm Homes Grant funding. This is outside the scope of this report, but central government funding will be a key factor in enabling the delivery of local climate objectives. Decisions made by central government in this context will also influence private sector investment in this area.

Revenue Proposals Climate Impact Review

6. A number of proposals are included in the budget that impact the delivery of the council's Climate Action commitments including:

- **Increased capacity and capability of procurement Service.** Procurement is proposing to invest in 2025/26 to enhance its department's capacity and capabilities to develop a strategic approach to contract management (budget item 2025RLGFC2), this proposed investment will in turn deliver larger savings in 2025/26 (item CORPRES102). This strategic approach to procurement has synergies with the implementation of the council's supply chain sustainability actions including the implementation of its supply chain carbon emissions policy and the adoption of principles of carbon governance in procurement such as PAS2080.
- **Increase in highway assets to be maintained as a result of network growth.** Increasing population trends across Oxfordshire are driving the growth in transport networks and related assets (e.g. signals, streets lights and furniture footprint) putting pressures associated with the funding required for their maintenance. This proposal is requesting additional funding for maintenance of an increasing network (items 2025EH11, 2025EH19 and 2025EH20). To avoid climate impacts associated with increasing maintenance operations resulting from this additional budget the council needs to enhance mitigation through the continual improvement of carbon governance best practices and principles for emissions reductions such as PAS2080 standard. Work is taking place to look at how the council can progress further in embedding PAS2080 in the organisation and this may have some resource demands.

In addition, in this budget the council will continue to realise the carbon emissions reductions and economic savings derived from previous years' carbon emission reduction projects, such as the LED replacement program which will deliver in this budget further savings (item 2025EH26). The council's highways team is proposing to invest additional funding in transport policy related with highways drainage, which will contribute positively to the adaptation to the potential impacts of climate change, particularly the risks of flooding of Oxfordshire's highways (item 2025EH39).

- **Energy from waste to be included in UK's Emissions Trading Scheme.** Energy from waste incineration will be brought into the UK Emissions Trading Scheme from 2028 to incentivise decarbonisation of the sector. It is expected that the costs of carbon trading arising from the fossil carbon element of residual waste delivered to Ardley Energy Recovery Facility, such as plastic waste, will be passed to the council. The council is proposing provisions for this purpose (item 2025EH12). There remain uncertainties about how the scheme will be implemented. Ways of mitigating the additional cost by bringing down are being considered with the contractor, including working in partnership with the district councils to reduce residual waste through more recycling, the

contribution that might be made by implementation of national waste policy changes.

- **Offsetting 2030 residual emissions.** The Carbon Management Plan is the Council's plan for reducing operational emissions from council's buildings, highway assets, fleet, and staff business travel and achieving 2030 carbon neutral target. The council anticipates there will be between 1200-3300 tCO₂e residual carbon emission after delivering all carbon reduction programmes. The variation is dependent on how quickly central government can move on its commitment to decarbonise electricity grid by 2030. As offsets are a key part of a credible strategy to meet carbon neutral 2030 target, making an initial investment now to minimise the costs of offsetting in early years of the targets gives the council much greater certainty of reaching the target. This reduces reputational risk and financial risk in a market where offset is constrained and assumed to rise in price towards 2030. The budget is proposing to allocate funding (item 2025EP4) for 4 years to allow forward purchasing of up to 1000 tCO₂e of offset through credible nationally accredited schemes such as Woodland Carbon Code (WCC).
- **Carbon removals and going beyond net zero.** The budget also proposes to include funding for early investment in carbon sequestration offset projects from 25/26 to move the council's operational emissions towards a negative net total (ie beyond 'net zero') once the council reaches 2030 (item 2025EP2) and to stimulate the market for credible offsets.
- **Council's Estate rationalisation.** The council had been utilizing Abbey House in Abingdon for office purposes. It had longstanding intentions to vacate, which were successfully realized ahead of schedule in the summer of 2024, resulting in the cost saving 2025/26 in rent (2025RLGEST7) and utility costs (2025RLGEST8). The rationalisation of the council's estates contributes to reducing the emissions through reduced energy consumption.

7. A couple of proposals have been included to contribute to climate adaptation in Oxfordshire, particularly in relation to flooding.

- **Proactive flooding adaptation approach and remediation.** Given increasingly frequent flooding events across Oxfordshire resulting from climate change, the council is taking a proactive approach to flood adaptation through allocating funds (2025EP10) for measures including working with communities who have suffered impacts from flooding. A more detailed climate impact assessment will be conducted once there are more details of the type of measures to be advanced.
- **Additional flood officers to support local resilience.** The council is proposing to hire two additional flood officers (2025EP11). This additional staff

will recruit, train and support flood wardens or equivalent in those places that have s19 reports associated. These two flood officers will also work with emergency planning and local resilience bodies to encourage relevant Parish and Town Councils or equivalent local organisations to complete emergency plans. As a result, local communities will enhance their capabilities to manage flood risks and therefore contribute to their adaptation to climate change.

8. Two proposals directly contribute to **the county's target to decarbonise the transport network by 2040.**

- **Promoting railway development and decarbonisation through strategic cases and masterplans.** In many journey cases in the UK, travelling by train instead of an average petrol car can represent emissions reductions between 50 to 66% ([DfT, 2023](#)). The council is allocating resources (2025EP12) for the development of strategic cases and masterplans to prove the environmental, economic and community case for rail across Oxfordshire. In addition, these strategic studies aim to push forward the rail decarbonisation agenda, supporting the business case for partial and full electrification along with increased greener rolling stock.
- **Holding the price of a joint ticket at Park & Ride car parks.** Park and ride schemes (P&R) contribute to reduce the reliance on car journeys to access cities and towns across Oxfordshire, contributing as result to emissions reductions. Bus and parking operations are requiring an increase in price of joint tickets of about 20-25%. To retain and increase P&R usage the county is proposing funds (2025EHxx) to subsidise the price of joint tickets and therefore avoid passing the price increase to P&R users. The council will closely monitor a potential unintended effect of keeping low prices, this is a reduction in long distance bus journeys.

Capital Proposals

9. One proposal is included to directly support the council's 2030 Carbon Neutrality target.

- **Energy saving measures for Property.** Provisions in budget of £10m are proposed in this budget for the two following years (2025/26 and 2026/27) to support the council's target to achieve high energy efficiency and carbon neutrality in its estate by 2030. This funding proposal leaves a gap of £10m in total funding requirements for property that will need to be found in future years to avoid having to purchase a larger volume of carbon offsets.

10. Proposals have been made within the programme that have potential to impact the council's commitment to **a net zero county by 2050:**

- Watlington Relief Road Scheme.** The proposed scheme comprises a planned new road (inclusive of active travel infrastructure) that aims to provide an alternative route to passing through the historic and narrow town centre and, in doing so, help to reduce congestion and improve air quality within the central area. A Forecast Modelling report (dated June 2024) that was prepared by AtkinsRealis on behalf of the County Council to look at the risk of induced demand stated: *“the trip numbers are such that induced traffic effects are minimal in the model, as the percentage variation in traffic flows is negligible, with no change at all for 12-hour flows.”* The proposed scheme will accommodate pedestrians and cyclists, as well as deliver a new coach drop-off and pick-up facility that will serve Icknield Community College – and, in doing so, remove twelve two-way college-generated coach movements from the local highway network within the central area of Watlington during the morning and afternoon periods. Subject to the granting of planning consent, discussions will be held with relevant bus operators at an appropriate point in time (and ahead of scheme opening) regarding the potential future operation of bus services along the route. Galliford Try, a construction contractor with a carbon management accreditation (PAS2080), is the County Council's proposed design and build contractor for the scheme. The proposed project will be making use of electric vehicle chargers during the construction phase that were used by Galliford Try on the recently completed Wantage Eastern Link Road scheme on behalf of the County Council. The electric vehicle chargers are owned by the project, and the project team will be exploring the potential to donate the electric vehicle chargers to a Parish Council and/or a different local community group at the end of the proposed project (i.e. once the scheme has been opened).
- Revitalising Banbury's Market Place.** This project proposal aims to create a town centre that is connected, green, resilient and people-focused. It will support cycle parking and alternatives to private car use.
- Regeneration Masterplan for Banbury Town centre.** To complement the revitalisation project of Banbury's Market Place, the council is proposing additional funding for the development of a masterplan for the regeneration of Banbury Town centre with the objectives of tackling the key retail, social and health issues for the town and producing a plan to attract investment. The project can promote low carbon forms of transport for accessing Banbury and therefore contribute to the reduction of emissions in Cherwell district.
- Revitalising Wantage's Market Place:** this project proposal aims to enhance Market Place Wantage. Particular measures that promote the council's Local Transport and Connectivity Plan include reallocating parking to public space, giving bus priority in the market place. Addition of planters, cycle parking, benches and other street furniture will protect people on foot and bike from vehicles in the space.
- St. Giles' Public Realm improvements:** this project proposal aims to improve space for socialising and greening. It proposes improved access for pedestrians and cyclists, improved arrangement for buses and tourist coaches.

- **Rural areas active travel fund:** this proposal entails a fund to specifically support schemes designed to encourage active travel in rural areas of Oxfordshire.
- **Supporting the delivery of Local Cycling and Walking Infrastructure Plans.** The allocated funding will support the delivery of the Local Cycling and Walking Infrastructure Plans (LCWIPs), with a focus on smaller-scale, high-impact "quick wins" in rural and market towns to rapidly enhance connectivity and accessibility. The anticipated benefits include significantly improved connectivity within and between settlements, reduced greenhouse gas emissions, better air quality, expanded transportation options for underserved communities, and healthier lifestyles through increased walking and cycling possibilities offer. Precautions will be taken to minimize impacts to rural public rights of way and any potential environmental impact to local nature.
- **Thames to Haddenham Active travel link:** this proposal entails an active travel link including a cycle path.
- **Major infrastructure development portfolio (S106 funding).** Five out of eight infrastructure proposed projects have references to active travel and/or bus routes (Access to Carterton, Bicester SEPR western section, Banbury western active travel corridor, Banbury Hennef way, Milton Heights Bridge Design and Planning). One proposed sixth project has the potential to unlock house growth and has plans for conducting a carbon assessment/feasibility design of the structure (Witney West End Link Bridge Street). The two remaining proposed projects (Bicester Eastern Corridor, Bicester Queens avenue central corridor) have no references to active travel or any type of public transport. Potential carbon reduction contributions/impacts of the full portfolio (eight projects) will be brought forward as full business cases are developed.
- **Minor infrastructure development portfolio:** 19 minor proposed infrastructure schemes are related with active travel and bus improvements: Bicester Churchill Road cycle improvement, Heyford Park village mitigation schemes, East Hanney signalled pedestrian crossing on A338 Crown Meadow, Wallingford pedestrian crossing on Wantage Road, Wallingford to Cholsey cycleway, Clifton Hampden contraflow cycling Forge Lane, Improvements to Windmill Road/Nelson Street/Southern Road junction Thame, Milton Heights pedestrian crossing on A4130, Crowmarsh Gifford Benson Lane/A4074 highway bus improvements, Benson crossing and traffic calming, Milton Park to Abingdon cycle route, Witney to Hanborough station cycle lane (missing gap), Witney improvements to Colwell Brook Path, Witney Witan Way zebra crossing, Witney Bishop Farm hill active travel, Eynsham Bitterell improvements active travel, Culham pedestrian/cycling crossing at Tollgate/Abingdon road, Witney - B4022 Oxford Hill / Jubilee Way signals, Mini Holland active travel. Potential carbon reduction contributions need to be assessed at a later stage.

11. Proposals have been made in this budget to **enabling a net zero county by 2050 and promote nature recovery:**

- **Energy efficiency measures for schools continued use of sports facilities:** This investment proposal facilitates energy saving measures so that secondary schools can continue to access 'dryside' facilities for the delivery of the secondary PE curriculum and for primary schools to use swimming facilities.
- **Energy efficiency recycling fund, expanding decarbonisation finance to schools:** a funding proposal has been included to extend the interest free loan scheme to schools to fund energy efficiency improvements and renewable energy installations, contributing to net zero goals and a reduction in electricity consumption and costs. The scheme contributes to green job creation.
- **Catalysing finance to fund nature recovery in Oxfordshire.** This proposal aims to provide initial funds to attract private, corporate and social investors for supporting nature projects capable of creating self-sustaining revenues. The Oxfordshire Local Nature Partnership (OLNP) and Trust for Oxfordshire Environment (TOE) proposes the Oxfordshire Nature Catalyst Investment Facility (ONCIF) to catalyse new sources of financing to support nature recovery, bringing in new private, corporate and social investors interested in supporting nature projects capable of creating self-sustaining revenues. This is in effect a circulating pot of funding to support landowners bringing to market carbon capture and biodiversity net gain schemes.
- **Supporting the Public Right of Way infrastructure program.** The Public Right of Way program requires the maintenance and repairs of about 3000 bridges. There is an ongoing programme of inspection, repair & replacement of the bridge stock. However, the council has an aging bridge stock which is deteriorating fast and current investment and delivery levels mean only those failing are replaced. Based on a 15-year lifecycle plan for wooden kit structures 227(15%) are overdue replacement and a further 159 (7%) are listed as unsatisfactory. This funding proposal is for the replacement of these bridges. Part of any future investment will be targeted at introducing professional inspection of larger bridge assets (non-kit structures) in partnership with the structures team. This funding proposal also has an overall positive climate impact in supporting active travel, healthier lifestyles and community resilience by keeping access to green spaces. Additional climate positive practices already in place in this program include: the main material of choice for smaller bridges is timber, usually a carbon neutral material, sourced from local suppliers and avoiding the use of materials that come from large distances (such as tropical timbers); reuse of old materials from bridges are reused/recycled. For larger bridges that require carbon intensive materials, the program is proposing the support of a contractor with high credentials on carbon governance which can support the selection of low carbon material choices/operations. There may be some negative carbon emission impacts from the use of better resilient materials for climate adaptation, but the program will aim to balance these trade-offs with the support of the contractor.

- **Improving the Highway network.** The main purpose of this funding proposal is to improve the conditions of Oxfordshire highways through the deployment of planned maintenance schemes. In doing so the highways team has already implemented the reduction of hazardous road waste, containing coal-tar, being sent to landfill through design, requiring less excavation and in situ road recycling. Increased investment, as detailed within this proposal, will ensure that this work may continue. The service has made a commitment to transform service delivery to having the lowest possible environmental impact, with a particular emphasis on developing the circular economy of reusing resources already abundant in the network wherever possible. They will do this by delivering environmental, carbon and sustainability improvement plans focussing on four key business areas of the service: a) Scheme design, b) Plant & Fleet, c) Materials, d) Depots and Buildings. In addition, drainage maintenance supports the resilience to flooding, an increasing risk with ongoing climate change. Without the funding required, it is likely that less sustainable and more traditional maintenance techniques would instead be opted for to ensure the limited resources were sufficient to service the minimum statutory obligations of maintenance.
- **Redevelopment of Redbridge Household Waste Recycling Centre to address increasing waste derived from population growth.** A provision is being proposed in this budget for the redevelopment of Redbridge site, this aligns with the emerging HWRC Strategy, which supports HWRC expansion to meet population growth and the associated need for an increase in reuse and recycling capacity. Redevelopment rather than building a new site will reduce embodied carbon emissions. As the HWRC is being built on a developed site, re-use of materials from the site can be incorporated as materials for the new build for example, earth, soil and other materials can be repurposed for foundations or landscaping. Having the proposed redeveloped HWRC close to the population it serves in Oxford City and surrounding areas, reduces transportation-related emissions. Shorter travel distances for residents and collection vehicles will help minimize fuel consumption and greenhouse gas emissions. The proposed redeveloped HWRC will be built to ensure energy efficiency, and subject to final design it would look to incorporate passive design elements, such as natural ventilation, daylighting, to reduce the need for heating, cooling, and artificial lighting. It also intends to incorporate solar PV systems, staff EV charging stations and other low carbon features that will be confirmed at a final design stage.

12. Some proposals aim to deliver positive social impacts with potential positive climate impacts.

- **Funding house expansion to localise fostering in Oxfordshire.** Currently part of foster care is taking place outside the boundaries of Oxfordshire and therefore the council incurs in larger trips (increasing carbon emissions) for officers to monitor the conditions of fostering. This project proposes to finance the expansion of houses in Oxfordshire for incentivising the fostering of children locally. This proposal can potentially reduce the mileage carbon emissions of the council's children team staff. Any new construction entails emissions from the construction operations and the materials used. There is potential of these

construction emissions to be offset by the reduced emissions resulting from council officers' shorter trips, however the detailed calculations and monitoring would need to be implemented to confirm such reductions.

- **Repurposing buildings for adults with complex needs.** This proposal entails the conversion of existing buildings into flats for adults with complex needs. Repurposing one existing building rather than constructing a new one represents avoided carbon emissions from the construction phase, however these reductions would need to be confirmed.

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Capital and Investment Strategy 2025/26 to 2034/35

Executive Summary

The Capital and Investment Strategy outlines the council's approach to capital investment over the next ten years and incorporates the requirements of the CIPFA Prudential Code for Local Authorities.

The Prudential Code for Capital Finance in Local Authorities 2021 requires that for each financial year, a local authority should prepare at least one Investment Strategy containing the disclosures and reporting requirements specified in the guidance. The Strategy must be approved by full Council.

The definition of an investment covers all the financial assets of a local authority as well as other non-financial assets that the organisation holds primarily or partially to generate a profit; for example, investment property portfolios.

The objectives of the Prudential Code are to ensure that the capital expenditure plans of local authorities are affordable, prudent and sustainable and that treasury management decisions are taken in accordance with good professional practice and in full understanding of the risks involved.

The Prudential Code requires authorities to look at capital plans, investments, and debt in the light of overall organisational strategy and resources and ensure that decisions are made with sufficient regard to the long-term financing implications and potential risks to the authority.

The Prudential Code sets out that in order to demonstrate that the authority takes capital expenditure, investment and borrowing decisions in line with service objectives and properly takes account of stewardship, value for money, prudence, sustainability and affordability, authorities should have in place a capital strategy. The capital strategy should set out the long-term context in which capital expenditure and investment decisions are made and gives due consideration to both risk and reward and impact on the achievement of priority outcome. In line with the Code's requirements the following annexes are also included in this strategy:

Minimum Revenue Provision Policy Statement for 2025/26 (Annex 1)
Prudential Indicators for Capital Finance (Annex 2)

The Capital and Investment Strategy supports the Council's Financial Strategy, which sets out the approach the Council will take to ensure it is financially sustainable over the medium and long term. It also supports the Council's more detailed objectives of service strategies and plans. Integrated and aligned strategies and plans are imperative to financial resilience and stability as the

impact of actions or decisions on one or more of these strategies will have an impact on the others.

Long term context

The Council's Strategic Plan has set out a clear vision for the county, centred around strong local communities, healthy places to live, and a zero-carbon economy that benefits everyone. The strategic plan has nine priorities with a set of objectives for each. This capital and investment strategy articulates how the Council's capital investment will help achieve this vision and the nine priorities.

The Council's capital investment will support the following Strategic Plan objectives:

'Greener' objectives

- Implement together with partners the county's 'pathways to zero carbon' route map, a comprehensive plan for **decarbonising** Oxfordshire.
- **Bring our own buildings, operations** and supply chains to **net zero by 2030**, and support the retrofit of residential homes to improve energy efficiency.
- Support and promote a shift towards **active travel** (walking, cycling and use of public transport), reducing the need for private cars and accelerate the transition to electric vehicles by **expanding charging capacity** across the county.
- Work with partners to continue to **build a greener, more resilient and fairer renewable energy network**.
- Deliver our **LED street lighting replacement programme** to further reduce the energy, visual and environmental impacts of street lighting.
- Deliver the countywide **20mph programme** in line with our agreed policy.
- **Prioritise active travel** and public transport **on the existing and planned highway network** to support healthy lifestyles and address inequalities in transport.
- Develop a countywide nature recovery strategy, including a tree and woodland plan that involves taking part in the Queen's Green Canopy programme, and support the development of a new local nature partnership for Oxfordshire.
- Ensure our **public rights of way network** is safe and effectively maintained.

'Fairer' objectives:

- Implement the delivery plan for Oxfordshire's **digital inclusion** strategy together with partners, including how assistive technology can support vulnerable groups to access services and lead a better quality of life
- **Provide technology to improve processes** around signposting, self-assessment and information about sources of help for local residents

‘Healthier’ objectives:

- Maximise access to the opportunities provided by **libraries, museums, nature and green spaces** and other services to support the health and wellbeing of residents.
- Help people to **live independently** and support themselves through personal and **local facilities**, using the Oxfordshire Way approach
- Deliver our **children’s home programme** to provide more places in Oxfordshire
- Increase activity that supports pupils with special educational needs and disabilities to have their needs met in mainstream school settings and **deliver our special school capacity expansion programme**

The Capital programme also supports statutory functions such as school placements and urgent health and safety capital maintenance works.

A ten-year Capital Programme sets out how the Council will use capital expenditure to deliver these council priorities. The Capital Programme is updated quarterly and fully refreshed annually as part of the Budget and Business Planning Process to ensure that it remains aligned to the latest priorities, reflects the latest cost projections and profile for delivery, and incorporates the current funding position.

Current schemes within the capital programme are challenged at project gateways to ensure the project’s objectives and benefits align with the Council’s current strategic plan.

Capital prioritisation framework

There are a number of external factors increasing the risk to the future deliverability and cost of capital schemes in the council’s capital programme. There are also challenges arising from the availability of workforce – both skilled and unskilled and construction materials. Inflation is impacting on contract values and the ability to maintain an agreed price. These pressures place further demands on council resources and the ability to meet the Council’s ambitions, expected outcomes and benefits.

Capital Programme Prioritisation Categories

- Schemes that facilitate compliance with minimum statutory duties relating to health & safety, schools, and delivery of business-critical services
- Schemes that generate revenue, are self-funding or facilitate cost avoidance strategies

Section 5.1

- Schemes that contribute to the improvement of the highway network, including road safety measures, flood prevention work and pothole prevention measures such as surface dressings
- Schemes that encourage and facilitate active travel and improve market towns
- Schemes that enhance energy efficiency and promote the adoption of sustainable and environmentally responsible solutions
- Schemes which are partly funded by Section 106 developer contributions but require additional funding to progress

As well as supporting the delivery of the Council's strategic plan, the capital programme is also informed by service strategies and plans (a list of the key strategies are included in Annex 4). These strategies are informed by the latest population forecasts, changes in demography, and changes in service demands.

Infrastructure and Assets

The council owns and manages a range of infrastructure and property assets including maintained schools, offices, roads, bridges, park and ride sites and waste recycling centres.

Effective asset management is one of the key contributing factors to attaining the county's vision to lead positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county.

Approach to Capital Investment

Capital expenditure is defined as spending that creates an asset for the Council (e.g., buildings, vehicles and equipment), and spending which meets the definition in regulations specified under the Local Government Act 2003. This includes spend on non-current assets that are not owned by the Council such as academies and the award of capital grants and funding agreements.

The approach aims to ensure that:

- Capital expenditure contributes to the achievement of the Council's priorities set out in the Strategic Plan including commitment to put action to address the climate emergency at the heart of the council's work and to explore opportunities for social value;
- An affordable and sustainable capital programme is agreed;
- Use of resources and value for money is maximised;
- A clear framework for making capital investment decisions is provided;
- A corporate approach to the use of capital resources is maintained;

- Sufficient assets to provide services (as set out in service specific strategies, see annex 4) are acquired, or built, and maintained;
- Invest to save initiatives to make efficiencies within the Council's revenue budget are encouraged;
- Investment in existing assets to enhance their value, including acquisition of land, is supported;
- An appraisal and prioritisation process for new schemes is robust

Capital Financing Principles

The Council's capital programme financing principles are:

- Non ringfenced capital grants are treated as a corporate resource and used flexibly.
- Capital receipts are treated as a corporate resource and used across the capital programme flexibly.
- The Council will continue to be proactive in ensuring, as far as possible, that all additional capital investment needs arising from new developments are funded from developer contributions.
- Ringfenced resources are used for the purposes for which they are issued.
- Prudential borrowing will only be considered where:
 - i. there is a robust invest to save model; or
 - ii. the council has a significant unmet capital need.
- Community Infrastructure Levy (CIL) funds be secured and directed to the most appropriate capital schemes to help deliver infrastructure to support the development of their area.
- The Council will hold 3% capital contingency in reserves. This contingency is for unforeseen emergency works. Project and programme level contingency is determined and agreed for each project (by gateway) and is agreed within its budget provision.

The Capital Programme

The council plans for a ten-year capital programme to ensure that schemes and programmes can be developed, delivered and funded over the medium term in line with the supporting strategies.

The **capital programme (the firm programme)** is made up of schemes that have been agreed to address identified need. These schemes have an approved initial business case, articulating a clear case for change, a defined scope, an indicative budget/investment and an agreed indicative timeline including a 'go live' date. The Capital Programme is a ten-year rolling programme.

Funded pipeline capital schemes support our priorities, have an agreed need, a confirmed alignment with the prioritisation framework and a basic mandate. These are our priority schemes but are subject to further development and an approved initial business case. Schemes in the funded pipeline are subject to optioneering and feasibility assessment and have only estimated costs. These schemes may change in both scope and value before being agreed through the capital governance process and brought forward into the firm programme reflecting changes in the underlying need and value for money assessment. Once approved, these schemes will be included within the firm capital programme.

Unfunded pipeline schemes have also been identified. These schemes are at a very the early stage and in some cases, it is not yet clear if they meet a predicted need and/or align to the prioritisation framework. Others have identified a need and align to the prioritisation framework, but due to budget constraints, are currently unfunded pending funding becoming available. This can include future property investment projects that deliver regeneration and / or growth.

Proposed Programme for 2025/26 – 2034/35

The proposed programme is based on the latest capital programme 2024/25 to 2033/34 as reported to Cabinet in the Capital Programme Monitoring Report in December 2024; it includes latest approvals and amendments to budget provisions and funding allocations, and recommendations set out in the budget report. Proposed changes to the programme are set out in Section 5.3. Section 5.4 sets out the detailed draft Capital Programme for 2025/26 to 2034/35 by year and programme area. Some of the changes set out below reflect the addition of 2034/35 to the programme and extend the existing programme into that year.

The table below sets out the proposed programme by strategy and the split between the Firm Programme (£764.8m) and Funded Pipeline Programme (£535.9m).

Section 5.1

Strategy / Programme	Current Year 2024/25 £m	Proposed Firm Programme (2 years) £m	Proposed Funded 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	61.0	81.0	141.9
Total Estimated Capital Programme	256.6	764.8	535.9	1,557.3

The proposed 'firm programme' for 2025/26 to 2026/27 has been developed in accordance with the priority categories outlined earlier in this document. A full list of schemes proposed to be added to the draft Capital Programme can be found in Section 5.3.

Prioritisation categories have been outlined earlier in this document. The total additional capital proposals that require corporate funding total £103.330m. Schemes that comply with minimum statutory duties relating to health and safety, schools, and the delivery of business-critical services include an investment of £4.9m proposed for Redbridge Household Waste and Recycling Centre. The programme of work will stabilise the site and provide a modern upgraded facility. This is in addition to the £1.4m already invested to carry out urgent Health and Safety Repairs.

To ensure health and safety compliance across the council's corporate property estate, a £1.7m investment is proposed. This will complete the programme of work, with £2.8m already committed. Improving our IT infrastructure remains critical to business continuity and so an investment of £2.5m is proposed, with a significant portion of this investment dedicated to enhancing the Council's cyber security measures.

An investment of £38.6 million is proposed over a two-year period to maintain the highway network, including public rights of way infrastructure. The investment will ensure measures are taken to prevent potholes, stop drains from overflowing and improve the maintenance of footways and cycleways. Additionally, £16.2m is proposed over the same period for repairing and maintaining bridges at risk of

structural failure, combined with preventative maintenance measures. This, along with annual grant funding, represents a total investment of approximately £100m over two years (2025/26 to 2026/27), which is necessary to maintain the highway network in a steady state condition.

A £1.9m investment is proposed to provide adapted housing within the community, enabling adults with complex needs to move into supported homes. This will improve outcomes and the quality of life for those residents in a cost-effective manner. A fund of £0.5m is proposed, which will enable additional capacity to support children in our care by funding home improvement loans to existing foster carers. This will enable a greater number of children to live locally whilst reducing expenditure on children's placements.

Several schemes are proposed to encourage active travel and improve market towns. The total investment proposed for these schemes is £15.2m. In addition to £8.2m of combined Growth Deal and Section 106 funds, an investment of £11.1m is proposed for the Watlington Relief Road. This project will divert traffic away from the town centre, improving air quality, providing safe walking and cycling routes. A new investment fund of £1.8m is proposed to fund schemes that encourage active travel in rural areas through the delivery of actions identified in Local Walking and Cycling Improvement Plans.

The Council is committed to meeting its net zero target by 2030. An investment of £11.5m is proposed, which is in addition to previous funding allocations. As well as implementing decarbonisation measures such as removing fossil-fuelled heating, the programme is addressing a maintenance backlog of broken, end-of-life components with more environmentally sustainable options: this accounts for approximately 39% of the investment.

The Schools' Energy Efficiency Recycling Fund is to be further expanded with an investment of £0.3m proposed, which is in addition to the £1.6m already committed. This will enable more schools to benefit from implementing energy-saving measures such as solar PV, battery storage, and LED lighting, improving learning environments for students and delivering cost savings for schools.

A £4.0m investment is to be made to support local improvements such as footway extensions, highway layout changes, pedestrian crossings, and bus stop improvements. Schemes such as these already have Section 106 funding allocations, but additional funds are required to deliver these projects. This will result in the release of £22.5m of held Section 106 funds.

Funding includes £65m of additional prudential borrowing to help finance the new capital proposals to be included within the capital programme. This additional borrowing creates an ongoing annual revenue cost of £4.2m and will increase the total prudential borrowing amount to £276.3m over the ten - year period. The use of prudential borrowing will increase the Council's Capital Financing Requirement. The Council is required under statute to set aside a Minimum Revenue Provision to pay down the Capital Financing Requirement.

The Capital Programme is over programmed over the ten - year period by £11.1m. 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	276.3
Capital receipts	128.8
Revenue Contribution	20.4
Subtotal	1,467.3
Capital Reserves	78.9
Total Financing	1,546.3

When necessary and where funding is available, the Capital Programme can fund schemes in advance of receiving specific funding by utilising other resources within the wider programme on an interim basis. Any advancements would need to be considered and agreed by the s151 officer. At present, the capital Programme has approved approx. £40m of forward funded schemes. Not all expenditure has been incurred and therefore the actual value incurred will be lower as it is forecasted that some of the income is expected to be received before all the expenditure associated with the forward funded schemes are incurred. This excludes any cashflow implications arising from the Speedwell and Oxford Rewley Road Fire Station developments.

Property Investment Strategy

The Council's property investment objective is to support growth, regeneration and help deliver the Council's strategic priorities.

The council uses the following two broad investment categories:

- a) Maximise use of and value (both financial and social) of Council owned assets (land and buildings) linked to the council's Property Strategy, and
- b) Investments for service delivery in land and buildings (including through acquisition) primarily and directly for the delivery of public services and place shaping (including in support of specific regeneration, growth and local infrastructure objectives).

In addition, property investments are made in accordance with Treasury Management Strategy, including cash, money market funds, property funds, bond funds and equities.

In accordance with the prudential code, the Council does not make investments for commercial purposes.

Green Investment Strategy

The Council's key strategic objective through its Green Investment Strategy is to support the delivery of net zero for Oxfordshire.

The Council's emerging green Investment Strategy supports the participation of the Council as a more active participant in identifying and creating investable opportunities, and as a direct or indirect investor into green investment opportunities.

Capital Governance Arrangements

The Prudential Code sets out that the responsibility for decision making and on-going monitoring in respect of capital expenditure, investment and borrowing, including prudential indicators, sits with full council. However, detailed implementation and monitoring may be delegated to a committee.

Council and the Cabinet are the key democratic decision-making bodies as per the Council's constitution. The Council approves the key policy documents and the capital programme as part of the Council's Policy and Budgetary Framework. The Cabinet recommends priorities, policy direction and the capital programme to the Council for approval. The Cabinet also approves new inclusions to the capital programme in line with the scheme of delegation and the financial procedure rules.

Delegations to officers are set out in full in Section 5 of the Council's Financial Regulations and all officers are bound by the scheme of delegation.

The capital programme is supported by robust governance arrangements that are in place to effectively manage and monitor the Council's expenditure, review and manage any operational risks across the programme and to enable a strong decision-making framework and structure. Processes to support the management of the Capital Programme are under continuous review to identify areas for improvement.

There are five capital programme boards: Environment & Climate, Major Infrastructure, Innovation, Digital & Customer, Property and Highways which report into the Strategic Capital Board (SCB). SCB meets monthly and is chaired by the Chief Executive, supported by the Executive Director of Resources and Section 151 Officer, the Executive Director of People, the Director for Economy & Place, the Director of Environment & Highways and the Director of Property and Assets. Issues and pressures escalated from the capital programme boards and wider strategic risks are managed through this board, escalating to Cabinet in line with established governance procedures.

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A comprehensive capital investment handbook has been published for staff guidance and support. This handbook sets out the governance, roles and responsibilities including an overview of the governance structure, terms of reference for each governance level, and a description of key roles and responsibilities. It also includes a reporting framework, set of KPIs, and aggregation method for how reporting will be established by exception. The handbook includes a high-level and detailed approval process and description of each stage of capital project delivery, from Stage 0 to Stage 4. It sets out key meetings and documentation required for each step, including specific guidance around capital expenditure, and how key aspects, such as Council strategic outcomes, and the capital and investment strategy, can inform the prioritisation process.

Measuring the delivery of this Strategy

The overall performance of the Council-wide Capital Programme will be reported to the Cabinet on a quarterly basis.

This will include an overview of the performance across each of the capital programmes with a specific focus on:

- The most significant variances (in terms of timeline, scope, and budget);
- The most significant risks and issues (e.g. those with the largest potential impact etc.);
- The most significant successes; and,
- Overall benefit realisation and strategic alignment to Council outcomes

In line with the Council's financial regulation, the Cabinet will also take decisions on any changes to the existing programme on any proposed variation that meets the following thresholds:

- Any new scheme not already in the firm programme, including grant funded schemes
- Any cost variation over £1m
- Any material scope variation that impacts the projects' ability to achieve its overall objective/benefits/savings
- Any time variations that impact the 'go live' date

Minimum Revenue Provision Policy Statement for 2025/26

1. The Council is required by statute to charge a Minimum Revenue Provision (MRP) to the General Fund Revenue account each year for the repayment of debt. The MRP charge is the means by which capital expenditure which has been funded by borrowing is paid for by council taxpayers.
2. Legislation¹ requires local authorities to draw up a statement of their policy on the annual MRP, for full approval by Council before the start of the financial year to which the provision will relate.
3. The implementation of the International Financial Reporting Standards (IFRS) requirements brought some service concession arrangements on balance sheet and resulted in some leases being reclassified as finance leases instead of operating leases. Part of the service charge or rent payable is taken to reduce the balance sheet liability rather than being charged to revenue accounts. To ensure that this does not result in a one-off increase in the capital financing requirement and in revenue account balances, an amount equal to the amount that has been taken to the balance sheet is included in the annual MRP charge.
4. The Council is recommended therefore to approve the following statement:

For capital expenditure incurred before 1 April 2008, the MRP policy for 2017/18 onwards will be a straight-line charge of the outstanding pre-2008 expenditure as at 1 April 2017 calculated over a 50-year period.

For all unsupported (prudential) borrowing, the MRP policy will be based on the estimated life of the assets for which the borrowing is undertaken (Option 3 – Asset Life Method or Annuity Method).

In the case of finance leases and on-balance sheet Private Finance Initiative (PFI) type contracts, the MRP requirement will be regarded as being met by a charge equal to the element of the rent/charge that goes to write-down the balance sheet liability, including the retrospective element in the first year (Option 3 in modified form).

¹ Statutory Instrument 2008 no. 414 s4

Prudential Indicators for Capital Finance

1. The Prudential Code for Capital Finance in Local Authorities 2021 requires the Council to set and monitor against Prudential Indicators in the following categories:
 - Prudence – Capital Expenditure and External Debt
 - Affordability
 - Treasury Management
2. The indicators have been based on the February 2025 capital programme which will be approved by Council on 11 February 2025 as part of the Business and Budget Planning Report.
3. The capital expenditure figures for beyond 2025/26 will be able to be revised in twelve months' time.

Prudence

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. The Council must also approve the actual expenditure for 2023/24 and revised forecast expenditure for 2024/25. The table shows the actual capital expenditure for 2023/24 and how that was financed. It also shows the estimated capital expenditure and financing from 2024/25 to 2028/29.

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	341.1	423.7	237.7	84.3
Financed by:						
Prudential Borrowing	59.8	63.0	76.4	56.1	44.9	24.5
Grants and Contributions	113.9	189.7	261.5	292.7	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	29.2	34.4	5.8
Total Capital Investment	175.9	256.6	341.1	423.7	237.7	84.3

The Capital Financing Requirement

5. Estimates of the end of year Capital Financing Requirement (CFR) for the Authority for the current and future years and the actual Capital Financing Requirement at 31 March 2024 that are recommended for approval are set out in the table below. The actual CFR for 2023/24 was £450.737m. The estimate for 2024/25 is £499.525m and for 2025/26 £559.221m.

Year	Actual/Estimate	£m
2023/24	Actual	450.737
2024/25	Estimate	499.525
2025/26	Estimate	559.221
2026/27	Estimate	593.516
2027/28	Estimate	624.690
2028/29	Estimate	629.929

6. The Capital Financing Requirement measures the authority's underlying need to borrow for a capital purpose. In accordance with best professional practice the County Council does not associate borrowing with particular items or types of expenditure. The authority has an integrated Treasury Management Strategy and has adopted the CIPFA Code of Practice for Treasury Management in the Public Services. The Council has, at any point in time, a number of cashflows both positive and negative, and manages its treasury position in terms of its borrowings and investments in accordance with its approved treasury management strategy and practices. In day-to-day cash management, no distinction can be made between revenue cash and capital cash. External borrowing arises as a consequence of all the financial transactions of the authority and not simply those arising from capital spending. In contrast, the capital financing requirement reflects the authority's underlying need to borrow for a capital purpose.

Authorised Limit and Operational Boundary for External Debt

7. The Authority has an integrated treasury management strategy and manages its treasury position in accordance with its approved strategy and practice. Overall borrowing will therefore arise as a consequence of all the financial transactions of the Authority and not just those arising from capital spending reflected in the CFR.
8. The Authorised Limit sets the maximum level of external debt on a gross basis (i.e. excluding investments) for the Authority. It is measured on a daily basis against all external debt items on the Balance Sheet (i.e. long and short-term borrowing, overdrawn bank balances and long-term liabilities). This Prudential Indicator separately identifies borrowing from other long-term liabilities such as finance leases. It is consistent with the Authority's existing commitments, its proposals for capital expenditure and financing and its approved treasury management policy statement and practices.

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9. The Authorised Limit is the statutory limit determined under Section 3(1) of the Local Government Act 2003 (referred to in the legislation as the Affordable Limit).
10. The Operational Boundary has been set on the estimate of the most likely, i.e. prudent but not worst-case scenario with sufficient headroom over and above this to allow for unusual cash movements. The Operational Boundary links directly to the Authority's estimates of the CFR and estimates of other cashflow requirements. The table shows the operational boundary for external debt remains within the authorised limit for external debt throughout the period 2025/26 to 2028/29.

	2024/25 Probable outturn £m	2025/26 Estimate £m	2026/27 Estimate £m	2027/28 Estimate £m	2028/29 Estimate £m
Operational Boundary for External Debt					
Borrowing	500.000	570.000	600.000	635.000	640.000
Other long-term liabilities	25.000	25.000	25.000	25.000	25.000
TOTAL	525.000	595.000	625.000	660.000	665.000
Authorised Limit for External Debt					
Borrowing	510.000	580.000	610.000	645.000	650.000
Other long-term liabilities	30.000	30.000	30.000	30.000	30.000
TOTAL	540.000	610.000	640.000	675.000	680.000

Actual External Debt

11. This indicator enables the comparison of Actual External Debt at year end to the Operational Boundary and Authorised Limit. Total external debt as at 31 March 2024 was £299.327m.

Total External Debt as at 31.03.24	£m
External Borrowing	284.383
Other Long-term Liabilities	14.997
Total	299.327

Gross Debt and the Capital Financing Requirement

12. This is a key indicator of prudence. In order to ensure that the medium-term debt will only be for a capital purpose, the local authority should ensure that the gross debt does not, except in the short term, exceed the total of the capital financing requirement (CFR) in the preceding year plus the estimates of any additional increases to the capital financing requirement for the current and next two financial years.
13. From 2021/22 onwards the CFR has been higher than the level of external borrowing, the balance of which has been funded through internal borrowing. This is forecasted to continue over the medium term, consistent with the approach set out in the Treasury Management Strategy, taking into account current commitments, existing plans and the proposals in the approved budget.

Debt	31.03.24 Actual £m	31.03.25 Revised £m	31.03.26 Estimate £m	31.03.27 Estimate £m	31.03.28 Estimate £m	31.03.29 Estimate £m
External Borrowing	284.383	271.383	269.383	303.383	363.383	300.383
Long Term Liabilities	14.997	14.161	13.217	12.153	10.955	9.607
Total Debt	299.380	285.544	282.600	315.536	374.338	309.990

Affordability

The Ratio of Financing Costs to the Net Revenue Stream

14. 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 going forward and was 3.9% in 2023/24.

Year	Actual/ Estimate	Financing Cost £m	Net Revenue Stream £m	Ratio %
2023/24	Actual	24.7	632.7	3.9
2024/25	Estimate	26.4	661.7	4.0
2025/26	Estimate	28.7	705.9	4.1
2026/27	Estimate	32.5	726.5	4.5
2027/28	Estimate	34.6	758.4	4.6

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15. Financing costs include interest payable on borrowing, interest and investment income and the amount required for the minimum revenue provision (MRP).

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

16. 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	705.9	0.02
2026/27	Estimate	0.197	726.5	0.03
2027/28	Estimate	0.280	758.4	0.04

(*) Estimated annual cash yield from the council's £5m Service Investment in the Resonance Supported Homes Fund.

Governance framework and decision making overview

Capital Programme – approval process



For projects / programmes that are part of the ten year Capital Programme, they have already been approved by the Strategic Capital Board and Cabinet.

As they progress across the stages, they are managed by the Capital Programme Board and do need to go back to the Strategic Capital Board or Cabinet, unless there is a variation against the previous approved budget.

For new in year projects / programmes, the IBC needs to be initially approved by the relevant governance board, as per the schemes of delegation. From Stage 1, they are managed by the Capital Programme Board and do need to go back to the Strategic Capital Board or Cabinet, unless there is a variation against the previous approved budget.

Strategies that have informed and help us deliver our Capital Strategy

The Capital Programme is informed by, and supports the achievement of, the following county council strategies and plans:

- [Highway Infrastructure Asset Management Strategy 2022](#)
- [Property and Assets Strategy 2022](#)
- [Local Transport and Connectivity Plan 2022](#)
- [Pupil Place Plan 2023/24-2027/28 \(January 2024\)](#)
- [Special Educational Needs and Disability \(SEND\) Sufficiency Plan 2022/23-2026/27](#)
- [Household Waste Recycling Strategy \(2023-2043\)](#)
- [Libraries and Heritage Strategy \(2022\)](#)
- [Climate Action Framework \(2021\)](#)
- [IT & Digital Strategy \(2019-2024\) Revised strategy due 2025](#)
- [Infrastructure Strategy \(OxIS\) | OxLEP \(\[oxfordshirelep.com\]\(https://oxfordshirelep.com\)\)](#)
- [Local Industrial Strategy | OxLEP \(\[oxfordshirelep.com\]\(https://oxfordshirelep.com\)\)](#)

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Executive Summary

1. The Treasury Management Strategy & Annual Investment Strategy for 2025/26 outlines the council's strategic objectives in terms of its debt and investment management for the financial year 2025/26.
2. The forecast average cash balance for 2025/26 is £405m. The council will maintain its investment in strategic pooled funds with a purchase value of £101m (24%). The remaining £304m (76%) will be managed internally with a mixture of short, medium and long-term deposits.
3. The Bank of England Base Rate is forecast to start the year at 4.50%, reducing to 3.75% - 3.50% by the end of the financial year.
4. UK Government Gilt yields are forecast to fall from 5.50% to 3.80% over the medium term.
5. As the council's Capital Financing Requirement (CFR) is proposed to increase significantly over the medium term, the strategy will aim to decrease long term investments to allow for greater internal borrowing.
6. Changes to the Treasury Management Strategy will be recommended to Council to be delegated to the Executive Director of Resources & Section 151 Officer in consultation with the Leader of the Council and Cabinet Member for Finance

Changes from 2024/25 Strategy

7. Reflecting the anticipated level of cash balances over the medium and long term, lending limits are proposed to be updated as follows:

	From	To
2025/26	£175m	£150m
2026/27	£150m	£150m
2027/28	£150m	£140m
2028/29	£150m	£100m
2029/30	n/a	£100m

Background

8. The Local Government Act 2003 and supporting regulations require the council to 'have regard to' the Prudential Code and to set Prudential Indicators for the next three years to ensure that the council's capital investment plans are affordable, prudent and sustainable.
9. The Act requires the council to set out its treasury strategy for borrowing and to prepare an Annual Investment Strategy (as required by Investment Guidance issued subsequent to the Act). The Annual Investment Strategy sets out the

council's policies for managing its investments and for giving priority to the security and liquidity of those investments.

10. Treasury management is defined as: "The management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks."
11. The proposed strategy for 2025/26 is based upon the views of the council's Treasury Management Strategy Team (TMST)¹, informed by market forecasts provided by the council's treasury advisor, Link Treasury Services. The forecast and economic background provided by Link Treasury Services can be found in Annex 1.
12. It is proposed that any further changes required to the Annual Treasury Management Strategy & Annual Investment Strategy, continue to be delegated to the Executive Director of Resources & Section 151 Officer in consultation with the Leader of the Council and Cabinet Member for Finance.

Forecast Treasury Portfolio Position

13. The council's treasury forecast portfolio position for the 2025/26 financial year comprises:

	Principal £m	Average Rate %
Opening External Debt Balance		
Public Works Loans Board (PWLB)	241.383	4.470
Lender's Option Borrower's Options (LOBOs) ²	25.000	3.910
Money Market Loans	5.000	3.950
TOTAL EXTERNAL DEBT	271.383	
2025/26 <u>Average Forecast Cash Balance</u>		
Average In-House Cash	303.534	
Average Externally Managed	101.006	
TOTAL INVESTMENTS	404.540	

14. The average forecast cash balance for 2025/26 is comprised of the following:

	Average Balance £m
Earmarked Reserves	161.900
Unusable Dedicated Schools Grant Reserve	-81.900
Capital and Developer Contributions	399.392
General & School Balances	57.091

¹Comprising the Executive Director of Resources & Section 151 Officer, Financial Manager – Pension Fund Investments, Head of Corporate Finance, and Treasury Manager.

² See paragraphs 27 & 28 for detail

Cashflow and Working Capital Adjustments	154.184
Internal Borrowing	-291.923
Provisions and Deferred Income	5.796
TOTAL	404.540

Prospect for Interest Rates

15. The council's TMST, taking into account the advice from Link Treasury Services, market implications and the current economic outlook, have determined the interest rates to be included in the Strategic Measures budget for 2025/26 and over the medium term. TMST forecast that the bank rate will start the year at 4.50% and slowly drop to between 3.75% - 3.50% by the end of 2025/26. The bank rate is then forecast to continue to drop to 3.00% over the medium term.
16. The TMST team has agreed that based on the current portfolio of deposits and market rates, the target in-house rate of return should be as set out below. These rates have been incorporated into the strategic measures budget estimates for interest receivable and reflect the mix of rates expected to be achieved on existing and new deposits:

2025/26	3.25%
2026/27	3.00%
2027/28 - 2029/30	2.50%

Borrowing Strategy

17. The council's Capital Programme Financing Principles require the application of capital grants, developer contributions, capital receipts and revenue contributions to fund capital expenditure. Prudential borrowing will only be considered where:
- there is a robust invest to save model; or
 - the council has a significant unmet capital need; or
 - It contributes towards the overall investment approach
18. The Capital Financing Requirement (CFR) sets out the council's requirement to prudentially borrow for capital purposes. This borrowing can either be met through external loans or by temporarily using existing cash balances held by the council.
19. The council's chief objective when borrowing money externally is to strike an appropriate balance between securing low interest costs and achieving cost certainty over the period for which funds are required. The flexibility to renegotiate loans should the Authority's long-term plans change is a secondary objective.
20. Borrowing rates are forecast to fall from a high of 5.50% in December 2024 to 3.80% over the medium term.

21. External borrowing taken out by the council is expected to fall well below the CFR by 2029/30 due to increased capital expenditure and £85m of debt repayments by that point.
22. Given the high level of balances and the forecast for borrowing rates to reduce in the medium term, the council's TMST have agreed that the council should maintain the option to fund new or replacement borrowing through internal borrowing. The limit of internal borrowing will be combined with the long term lending limit, and will not exceed £450m in 2025/26.
23. Based on current forecast of balances and the proposed extra £65m borrowing for structural maintenance, the council may be required to externalise some debt from 2026/27 onwards.
24. The proposed extra borrowing of £65m for structural maintenance will have an ongoing annual revenue cost of £4.2m.
25. The TMST monitor the borrowing rates on a daily basis. If changes in interest rate forecasts mean the policy to borrow internally is no longer in the short term or long-term interests of the council, the TMST may agree to take out new or replacement borrowing to give the council certainty of costs over the long term, and to reduce Interest Rate Risk and Refinancing Risk in the short to medium term. Any increase in borrowing costs as a result of new external borrowing will be offset by an increased return of interest on balances. Any new external borrowing will be reported to Cabinet.
26. The approved sources of long-term and short-term borrowing are:
 - Public Works Loan Board and any successor body
 - UK local authorities
 - any institution approved for investments (see below)
 - any other bank or building society authorised by the Prudential Regulation Authority to operate in the UK
 - UK public and private sector pension funds
 - capital market bond investors
 - special purpose companies created to enable joint local authority bond issues
 - community municipal investments
27. The council has historically set a maximum limit of 20% of the debt portfolio to be borrowed in the form of Lender's Option Borrower's Option (LOBOs). As at 31 December 2024 LOBOs represent 16.6% of the total external debt. This compares to 14.1% of the total external debt in 2024/25. The council has no intention of entering into any new LOBO arrangements, however as the level of PWLB debt is due to fall over the medium term, the percentage of LOBOs compared to total external debt will increase. Therefore, it is recommended that the limit for 2025/26 remains at 20%.
28. The council has two £5m LOBOs with call options in 2025/26, one of which has two call options in year, with the second having a single call option in year. At each call date, the lender may choose to exercise their option to change the

interest rate payable on the loan. If the lender chooses to do so, the council will evaluate alternative financing options before deciding whether or not to exercise the borrower's option to repay the loan or to accept the new rate offered. It is likely that if the rate is changed the debt will be repaid. The TMST have agreed that if the new proposed rate is higher than the equivalent PWLB certainty rate, it's default position will be to repay the loan without penalty.

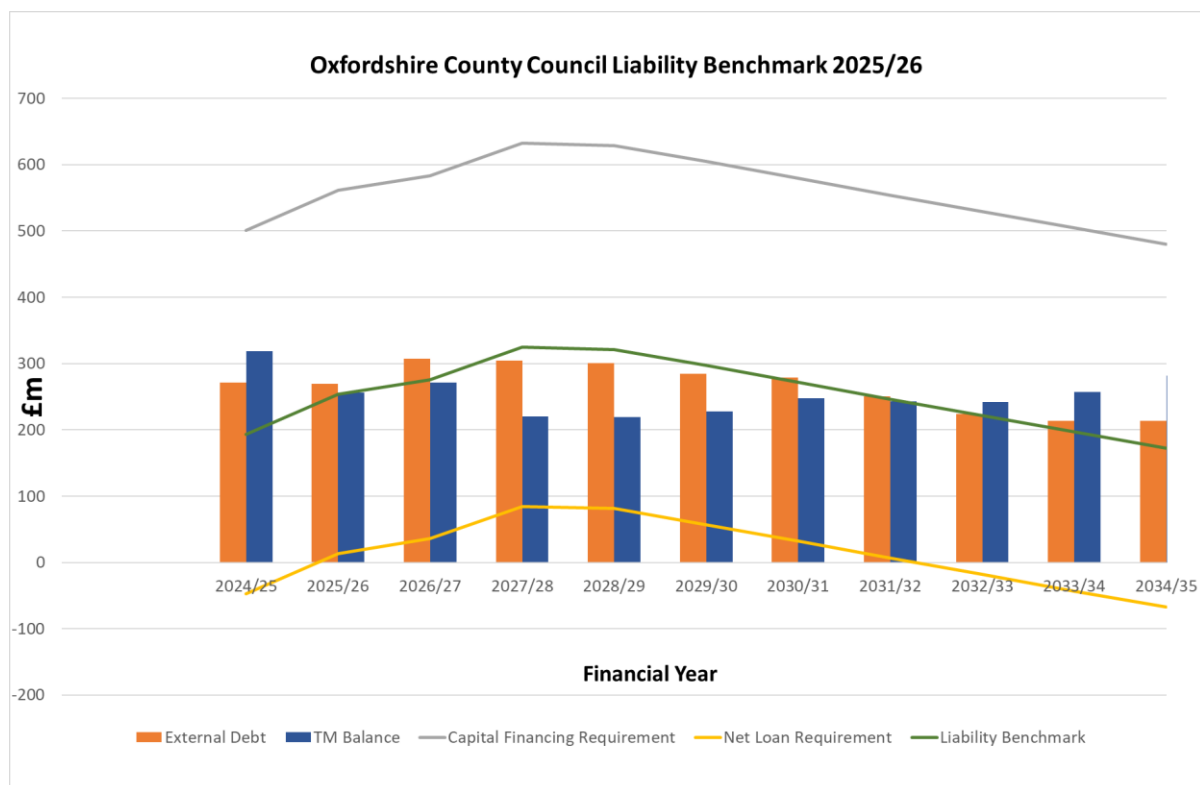
Prudential Indicators

29. The Prudential Code for Capital Finance in Local Authorities 2021 requires the council to set and monitor against Prudential Indicators in the following categories:
- Prudence – Capital Expenditure & External Debt
 - Affordability
 - Treasury Management
30. This report includes the indicators for Treasury Management. The indicators for Prudence and Affordability are included in the Capital & Investment Strategy agreed by Council.

Liability Benchmark

31. This indicator identifies the minimum future borrowing needs, compared to the capital financing requirement compared to the actual level of external debt.
32. The gap between the capital financing requirement and the minimum borrowing requirement³ represents the maximum amount of financing that can be temporarily funded through internal borrowing. Based on the assessment below the council could internally borrow up to £300m in 2025/26. The forecast internal borrowing position for 2025/26 is £291m.

³ The minimum borrowing requirement is calculated by taking the capital financing requirement, netting off usable reserves and working capital, and adding on a liquidity allowance.



Upper and lower limits to maturity structure of fixed rate borrowing

33. This indicator highlights the existence of any large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates and is designed to protect against excessive exposures to interest rate changes in any one period, in particular in the course of the next ten years.
34. It is calculated as the amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate. The maturity of borrowing is determined by reference to the earliest date on which the lender can require payment.
35. LOBOs are classified as maturing on the next call date, this being the earliest date that the lender can require repayment.

Maturity structure of fixed rate borrowing during 2025/26	Lower Limit %	Upper Limit %	2025/26 Forecast %
Under 12 months	0	20	0.74
12 months and within 24 months	0	25	12.53
24 months and within 5 years	0	35	16.72
5 years and within 10 years	5	40	26.16
10 years and above	25	95	43.85

36. Prudential Indicators are reported to and monitored by the TMST on a regular basis and will be reported to the Audit & Governance Committee and Cabinet

in the quarterly Treasury Management reports and the Treasury Management Annual Performance Report.

Annual Investment Strategy

37. The council complies with all relevant treasury management regulations, codes of practice and guidance. The council's investment priorities are:
- The security of capital and
 - The liquidity of its investments
38. The council also aims to achieve the optimum return on its investments commensurate with proper levels of security and liquidity. The borrowing of monies purely to invest or on-lend and make a return is unlawful and the council will not engage in such activity.
39. The Treasury Management Code of Practice requires the Council to approve a Treasury Management Policy Statement. Good practice requires that this statement is regularly reviewed and revised as appropriate. Council approved the statement in February [2019](#). The statement is reviewed annually and there are no revisions proposed for 2025/26.

Investment Instruments

40. Investment instruments identified for use in the 2025/26 financial year are set out in the Specified and Non-Specified instrument tables below:

Specified Investment Instrument	Minimum Credit Criteria	Use
Term Deposits – UK Government	N/A	In-house
Term Deposits – other Local Authorities	N/A	In-house
Debt Management Agency Deposit Facility	N/A	In-house and Fund Managers
Treasury Bills	N/A	In-house and Fund Managers
UK Government Gilts	N/A	In-house on a buy and hold basis and Fund Managers
Term Deposits – Banks and Building Societies	Short-term F1, Long-term BBB+, Minimum Sovereign Rating AA+	In-house and Fund Managers
Certificates of Deposit issued by Banks and Building Societies	A1 or P1	In-house on a buy and hold basis and Fund Managers
Money Market Funds	AAA	In-house and Fund Managers
Other Money Market Funds and Collective Investment Schemes ⁴	Minimum equivalent credit rating of A+. These funds do not have short-term or support ratings.	In-house and Fund Managers
Reverse Repurchase Agreements - maturity under 1 year from arrangement and counterparty is of high credit quality (not collateral)	Long Term Counterparty Rating A-	In-house and Fund Managers
Covered Bonds – maturity under 1 year from arrangement	Minimum issue rating of A-	In-house and Fund Managers

41. Guidance states that specified investments are those requiring “minimal procedural formalities”. The placing of cash on deposit with banks and building societies ‘awarded high credit ratings by a credit rating agency’, the use of Money Market Funds (MMFs) and investments with the UK Government and local authorities qualify as falling under this phrase as they form a normal part of day to day treasury management.

42. Money market funds (MMFs) will be utilised, but good treasury management practice prevails and whilst MMFs provide good diversification the council will

⁴ I.e., credit rated funds which meet the definition of a collective investment scheme as defined in SI 2004 No 534 and SI 2007 No 573.

also seek to diversify any exposure by using more than one MMF where practical. It should be noted that while exposure will be limited, the use of MMFs does give the council exposure to institutions that may not be included on the approved lending list for direct deposits. This is deemed to be an acceptable risk due to the benefits of diversification. The Treasury team use an online portal to provide details of underlying holdings in MMFs. This enables more effective and regular monitoring of full counterparty risk.

43. All specified investments will be sterling denominated, with maturities up to a maximum of 1 year, meeting the 'high' credit rating criteria where applicable.
44. Non-specified investment products are those which take on greater risk. They are subject to greater scrutiny and should therefore be subject to more rigorous justification and agreement of their use in the Annual Investment Strategy; this applies regardless of whether they are under one-year investments and have high credit ratings.
45. A maximum of 50% of internal investments, and 100% of external investments will be held in non-specified investments.

Non-Specified Investment Instrument	Minimum Credit Criteria	Use	Max Maturity Period
Term Deposits – other Local Authorities (maturities in excess of 1 year)	N/A	In-house	5 years
UK Government Gilts with maturities in excess of 1 year	N/A	In-house and Fund Managers	5 years in-house, 10 years fund managers
Collective Investment Schemes ⁵ but which are not credit rated	N/A	In-house and Fund Managers	Pooled Funds do not have a defined maturity date
Registered Providers	As agreed by TMST in consultation with the Leader and the Cabinet Member for Finance	In-house	5 years
Term Deposits – Banks and Building Societies (maturities in excess of 1 year)	Short-term F1+, Long-term AA-	In-house and Fund Managers	3 years

⁵ Pooled funds which meet the definition of a collective investment scheme as defined in SI 2004 No 534 and SI 2007 No 573.

Non-Specified Investment Instrument	Minimum Credit Criteria	Use	Max Maturity Period
Structured Products (e.g. Callable deposits, range accruals, snowballs, escalators etc.)	Short-term F1+, Long-term AA-	In-house and Fund Managers	3 years
Bonds issued by Multilateral Development Banks	AAA	In-house and Fund Managers	25 years
Bonds issued by a financial institution which is guaranteed by the UK Government	AA	In-house and Fund Managers	5 years in-house
Sovereign Bond Issues	AAA	In-house on a buy and hold basis. Fund Managers	5 year in-house, 30 years fund managers
Reverse Repurchase Agreements - maturity in excess of 1 year, or/and counterparty not of high credit quality.	Minimum long-term rating of A-	In-house and Fund Managers	3 years
Covered Bonds	AAA	In-house and Fund Managers	20 years

Changes to Instruments

46. There are no proposed changes to instruments

Credit Quality

47. The CIPFA Code of Practice on Treasury Management (2021) recommends that councils have regard to the ratings issued by the three major credit rating agencies (Fitch, Moody's and Standard & Poor's) and to make decisions based on all ratings. Whilst the council will have regard to the ratings provided by all three ratings agencies, the council uses Fitch ratings as the basis by which to set its minimum credit criteria for deposits and to derive its maximum counterparty limits. Counterparty limits and maturity limits are derived from the credit rating matrix as set out in the tables at paragraphs 59 and 61 respectively.
48. The TMST may further reduce the derived limits due to the ratings provided by Moody's and Standard & Poor's or as a result of monitoring additional indicators such as Credit Default Swap rates, share prices, Ratings Watch & Outlook notices from credit rating agencies and quality Financial Media sources.

49. Notification of any rating changes (or ratings watch and outlook notifications) by all three ratings agencies are monitored daily by a member of the Treasury Management Team. Updates are also provided by the council's Treasury Management advisors Link Treasury Services and reported to TMST. Appropriate action will be taken for any change in rating.
50. Where a change in the Fitch credit rating places a counterparty on the approved lending list outside the credit matrix (as set out in tables at paragraphs 59 and 61), that counterparty will be immediately removed from the lending list.
51. The Authority defines "high credit quality" organisations as those having a credit rating of A- or higher that are domiciled in the UK or a foreign country with a sovereign rating of AA+ or higher with the Fitch ratings agency.
52. Prior to lending to other local authorities, due diligence is undertaken on their financial resilience. The council will not arrange investments with local authorities that are deemed to have poor financial management and/or standing, or whose operations are deemed to be inconsistent with the council's priorities.

Liquidity Management

53. The council forecasts its cash flow to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a pessimistic basis, with receipts under-estimated and payments over-estimated to minimise the risk of the council being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long-term investments are set by reference to the council's medium term financial plan and cash flow forecast. The council uses instant access bank deposit accounts and money market funds for balances forecast to be required at short notice to meet commitments due. The TMST will continue to monitor options available to maintain the required liquidity and will open new accounts with approved counterparties as appropriate.

Lending Limits

54. In addition to the limits determined by the credit quality of institutions, the TMST apply further limits to mitigate risk by diversification. These include:
 - Limiting the amount lent to banks in any one country (excluding the UK) to a maximum of 20% of the investment portfolio.
 - Limiting the amount lent to any bank, or banks within the same group structure to 10% of the investment portfolio.
 - Actively seeking to reduce exposure to banks with bail in risk
55. Where the council has deposits on instant access, this balance may temporarily exceed the 10% bank or group limit. However, the limits as set out in paragraphs 59 and 61 will still apply.

56. Counterparty limits as set out in paragraphs 59 and 61, may be temporarily exceeded by the accrual and application of interest amounts onto accounts such as call accounts, money market funds or notice accounts. Where the application of interest causes the balance with a counterparty to exceed the agreed limits, the balance will be reduced when appropriate, dependent upon the terms and conditions of the account and cashflow forecast.
57. Any changes to the approved lending list will be reported to Cabinet as part of the Business Management and Monitoring Report.
58. The council also manages its credit risk by setting counterparty limits. The matrix below sets out the maximum proposed limits for 2025/26. The TMST may further restrict lending limits dependent upon prevailing market conditions. BBB+ to BBB- ratings is included for overnight balances with the council's bank, currently Lloyds Bank Plc. This is for practical purposes should the bank be downgraded.

LENDING LIMITS - Fitch Rating	Short Term Rating	
Long Term Rating	F1+	F1
AAA	£30m	£20m
AA+	£30m	£20m
AA	£25m	£15m
AA-	£25m	£15m
A+	£20m	£15m
A	£20m	£15m
A-	£15m	£10m
BBB+, BBB, BBB- (bank with which the Council has its bank account)	£20m	£20m

59. The maximum lending limit to other Local Authorities is £30m per Authority. The maximum lending limit for AAmmf rated Money Market Funds is £25m.
60. The council also manages its counterparty risk by setting maturity limits on deposits, restricting longer term lending to the very highest rated counterparties. The table below sets out the maximum approved limits. The TMST may further restrict lending criteria in response to changing market conditions.

MATURITY LIMITS – Fitch Rating	Short Term Rating	
Long Term Rating	F1+	F1
AAA	3 years	364 days
AA+	2 years	364 days
AA	2 years	9 months
AA-	2 years	9 months
A+	364 days	9 months
A	9 months	6 months
A-	6 months	3 months

BBB+, BBB, BBB- (bank with which the Council has its bank account)	Overnight	Overnight
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External Funds

61. The council uses external fund managers and pooled funds to diversify the investment portfolio through the use of different investment instruments, investment in different markets, and exposure to a range of counterparties. It is expected that these funds should outperform the council's in-house investment performance over a rolling three-year period. The council will have no more than 50% of the total portfolio invested with external fund managers and pooled funds (excluding MMFs). This allows the council to achieve diversification while limiting the exposure to funds with a variable net asset value. And, in order to ensure appropriate diversification within externally managed and pooled funds these should be diversified between a minimum of two asset classes.
62. As at 30 November 2024, the council had £99m (original purchase value of £101m) invested in external funds (excluding MMFs), representing 18% of the council's total investment portfolio. Whilst market volatility has seen the capital value fluctuate, they are held with a long term view, and there is no intention to divest from any of the funds at present.
63. The IFRS9 Statutory Override, which mandates that fluctuations in the value of pooled fund investments are taken to the balance sheet, is ending on 31 March 2025. From 1 April 2025 fluctuations in the fund value are therefore reflected in the revenue account. To mitigate against any reduction in value, a ringfenced IFRS9 reserve has been created in 2024/25 with funding of £5.0m. If the value of the funds is below the purchase price at the balance sheet date, funds will be released from the reserve to ensure that there is no net impact to the revenue account. Similarly, if the fund value is above the purchase price at the balance sheet date, any unrealised gain will be transferred to the IFRS9 reserve. It would only be appropriate to release such gains to the revenue account when the funds are divested from and gains are crystallised.
64. The external funds have a targeted income return of 3.75% which has been incorporated into the medium term financial strategy.
65. The performance of the pooled funds is monitored by the TMST throughout the year against the funds' benchmarks and the in-house investment returns. The TMST will keep the external fund investments under review and consider alternative instruments, fund structures and the proportion of external funds to cash balances, to manage overall portfolio risk. It is recommended that authority to withdraw, or advance additional funds to/from external fund managers, continue to be delegated to the TMST.

Investment Approach

66. The TMST will aim to maintain the balance between internal borrowing to temporarily finance the CFR, with short and medium term deposits with high credit quality financial institutions. Money Market Funds will continue to be utilised for instant access cash. This approach will reduce the interest receivable on balances compared with a strategy with a higher level of long term investments, but this will be offset by saving on borrowing costs in the short to medium term whilst borrowing costs remain relatively high.

Treasury Management Indicators for Investments

Upper limit to total of principal sums invested longer than 364 days

67. The purpose of this limit is to contain exposure to the risk of loss that may arise as a result of the Authority having to seek early repayment of the sums invested.
68. The long term lending limit is based on 50% of the forecast average cash balance. Based on forecast balances reducing to £250m over the medium term, the proposed limits for investments longer than 364 days is set out below:

	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Upper limit on principal sums invested longer than 364 days	150	150	140	100	100

Policy on Use of Financial Derivatives

69. The council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.
70. Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria. The current value of any amount due from a derivative counterparty will count against the counterparty credit limit and the relevant foreign country limit.
71. It is the view of the TMST that the use of standalone financial derivatives will not be required for Treasury Management purposes during 2025/26. The council will only use derivatives after seeking expertise, a legal opinion and ensuring officers have the appropriate training for their use.

Performance Monitoring

- 72. The council will monitor its Treasury Management performance against other authorities through its membership of the CIPFA Treasury Management benchmarking club.
- 73. Link Treasury Services benchmark the performance of their clients against each other on a quarterly basis, looking at a variety of indicators including investment risk and returns.
- 74. Latest performance figures will be reported to the Audit & Governance Committee and Cabinet in the quarterly Treasury Management reports and the Treasury Management Annual Performance Report.

Treasury Management Training

- 75. All members of the Treasury Management Strategy Team are members of CIPFA or other professional accounting bodies. In addition, key treasury management officers receive in-house and externally provided training as deemed appropriate and training needs are regularly reviewed, including as part of the staff appraisal process.
- 76. The council has opted up to 'professional client' categorisation with under the second Markets in Financial Instruments Directive (MiFID II). In order to achieve this, evidence was required that the person(s) authorised to make investment decisions on behalf of the authority have at least one year's relevant professional experience and the expertise and knowledge to make investment decisions and understand the risks involved. Members of the TMST currently meet these criteria and training needs will be regularly monitored and reviewed to ensure continued compliance.

Financial Implications

- 77. Interest payable and receivable in relation to Treasury Management activities are included within the overall Strategic Measures budget. In house interest receivable for 2025/26 is budgeted to be £10.42m.
- 78. Dividends payable from external funds in 2025/26 are budgeted to be £3.81m.
- 79. Interest payable on external debt in 2025/26 is budgeted to be £12.00m.
- 80. Comments checked by:

Kathy Wilcox, Head of Corporate Finance, Financial & Commercial Services
kathy.wilcox@oxfordshire.gov.uk

Legal Implications

81. There are no direct legal implications arising from this report save for the need for ongoing collaborative working between the S151 Officer and the Monitoring Officer. CIPFA guidance promotes the need for consultative working and collaboration between these respective roles to promote good organisational governance.
82. The duties of a local authority in relation to Treasury Management are set out in Local Government 2003 as set out in paragraph 8 and 9 above. In addition, the responsibilities of a local authority in monitoring its treasury management are set out in The Treasury Management Code of Practice introduced in 2001/02. Local authorities are required to “have regard” to the code in setting up and approving their Treasury Management arrangements. The Treasury Management Code and the Prudential Code, form two parts of what is known as the Prudential Framework. This includes statutory guidance published by the then Ministry of Housing Communities and Local Government (MHCLG) - Guidance on Local Authority Investments and the Guidance on Minimum Revenue Provision which comes into effect from 1 April 2025. The latest versions of the above codes and guidance have been considered in setting the Treasury Management Strategy for 2025/26.
83. The functions of the Audit and Governance Committee include the monitoring of the system for Treasury Management. (Council Constitution Part 5.1A paragraph 1(a) 6)).
84. Comments checked by:
85. Paul Grant, Head of Legal & Deputy Monitoring Officer, Law & Governance, paul.grant@oxfordshire.gov.uk

Staff Implications

86. The report does not create any staffing implications.

Equality & Inclusion Implications

87. There are no equality or inclusion implications arising from the report.

Sustainability Implications

88. This report is not expected to have any negative impact with regards to the Council’s zero carbon emissions commitment by 2030.
89. The Treasury Management Strategy Team will consider investments that may make a positive contribution to the Council’s carbon commitment when appropriate opportunities become available. The TMST will continue to explore ethical, sustainable and good governance (ESG) investment practices.

90. Where the Council has investments in externally managed funds, each of the fund managers is a signatory to the United Nations Principal for Responsible Investment.
91. Furthermore, the Council will not knowingly invest directly in organisations whose activities include practices which are inconsistent with the values of the Council or the Council's zero carbon emissions commitment by 2030.
92. The Treasury Management function is now completely paperless and working in line with the council's agile working policy with a mix of office based and remote working.

LORNA BAXTER

Executive Director of Resources & Section 151 Officer

Annex: Annex 1 External View from Link Treasury Services.

Background Papers: Nil

Contact Officer: Tim Chapple, Treasury Manager,
tim.chapple@oxfordshire.gov.uk

January 2025

Annex 1

External view by Link Treasury Services

LINK TREASURY SERVICE INTEREST RATE FORECASTS 2023-2026

Link Group Interest Rate View	11.11.24												
	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27
BANK RATE	4.75	4.50	4.25	4.00	4.00	3.75	3.75	3.75	3.50	3.50	3.50	3.50	3.50
3 month ave earnings	4.70	4.50	4.30	4.00	4.00	4.00	3.80	3.80	3.80	3.50	3.50	3.50	3.50
6 month ave earnings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
12 month ave earnings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
5 yr PWLB	5.00	4.90	4.80	4.60	4.50	4.50	4.40	4.30	4.20	4.10	4.00	4.00	3.90
10 yr PWLB	5.30	5.10	5.00	4.80	4.80	4.70	4.50	4.50	4.40	4.30	4.20	4.20	4.10
25 yr PWLB	5.60	5.50	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.50
50 yr PWLB	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.40	4.30	4.30

PWLB forecasts are based on PWLB certainty rates.

ECONOMIC BACKGROUND PROVIDED BY LINK TREASURY SERVICES

- Following the 30 October Budget, the outcome of the US Presidential election on 6 November, and the 25bps Bank Rate cut undertaken by the Monetary Policy Committee (MPC) on 7 November, we have significantly revised our central forecasts for the first time since May. In summary, our Bank Rate forecast is now 50bps – 75bps higher than was previously the case, whilst our PWLB forecasts have been materially lifted to not only reflect our increased concerns around the future path of inflation, but also the increased level of Government borrowing over the term of the current Parliament.
- If we reflect on the 30 October Budget, our central case is that those policy announcements will be inflationary, at least in the near-term. The Office for Budgetary Responsibility and the Bank of England concur with that view. The latter have the CPI measure of inflation hitting 2.5% y/y by the end of 2024 and staying sticky until at least 2026. The Bank forecasts CPI to be 2.7% y/y (Q4 2025) and 2.2% (Q4 2026) before dropping back in 2027 to 1.8% y/y.
- The anticipated major investment in the public sector, according to the Bank, is expected to lift UK real GDP to 1.7% in 2025 before growth moderates in 2026 and 2027. The debate around whether the Government's policies lead to a material uptick in growth primarily focus on the logistics of fast-tracking planning permissions, identifying sufficient skilled labour to undertake a resurgence in building, and an increase in the employee participation rate within the economy.
- There are inherent risks to all the above. The worst-case scenario would see systemic blockages of planning permissions and the inability to identify and resource the additional workforce required to deliver large-scale IT, housing and infrastructure projects. This would lead to upside risks to inflation, an increased prospect of further Government borrowing & tax rises, and a tepid GDP performance.
- Our central view is that monetary policy is sufficiently tight at present to cater for some further moderate loosening, the extent of which, however, will continue to be data dependent. We forecast the next reduction in Bank Rate to be made in February and for a pattern to evolve whereby rate cuts are made quarterly and in keeping with the release of the Bank's Quarterly Monetary Policy Reports (February, May, August and November).
- Any movement below a 4% Bank Rate will, nonetheless, be very much dependent on inflation data in the second half of 2025. The fact that the November MPC rate cut decision saw a split vote of 8-1 confirms that there are already some concerns around inflation's stickiness, and with recent public sector wage increases beginning to funnel their way into headline average earnings data, the market will be looking very closely at those releases.
- Regarding our PWLB forecast, the short to medium part of the curve is forecast to remain elevated over the course of the next year, and the degree to which rates moderate will be tied to the arguments for further Bank Rate loosening or otherwise. The longer part of the curve will also be impacted by inflation factors, but there is also the additional concern that with other major developed economies such as the US and France looking to run large budget deficits there could be a glut of government debt issuance that investors will only agree to digest if the interest rates paid provide sufficient reward for that scenario.

- So far, we have made little mention of the US President election. Nonetheless, Donald Trump's victory paves the way for the introduction/extension of tariffs that could prove inflationary whilst the same could be said of further tax cuts and an expansion of the current US budget deficit. Invariably the direction of US Treasury yields in reaction to his core policies will, in all probability, impact UK gilt yields. So, there are domestic and international factors that could impact PWLB rates whilst, as a general comment, geo-political risks abound in Europe, the Middle East and Asia.

Gilt yields and PWLB rates

The overall longer-run trend is for gilt yields and PWLB rates to fall back over the timeline of our forecasts, but the risks to our forecasts are to the upsides. Our target borrowing rates are set **two years forward** (as we expect rates to fall back) and the current PWLB (certainty) borrowing rates are set out below: -

PWLB debt	Current borrowing rate as at 11.11.24 p.m.	Target borrowing rate now (end of Q3 2026)	Target borrowing rate previous (end of Q3 2026)
5 years	5.02%	4.30%	3.90%
10 years	5.23%	4.50%	4.10%
25 years	5.66%	4.90%	4.40%
50 years	5.42%	4.70%	4.20%

CAPITAL INVESTMENT PLANNING 2025/26 - 2034/35
BUDGET PRIORITY PROPOSALS - Changes to existing Capital Programme

Strategy - Capital Investment Need	Budget	Prudential Borrowing	Specific Funding	Corporate Need
	£'000	£'000	£'000	£'000
Annual Programmes & Other Funding				
Additional Financial Year 2034/35				
School Condition (School Structural Maintenance)	4,000	0	-4,000	0
Schools Devolved Formula Capital	650	0	-650	0
Highways Structural Maintenance	15,300	0	-15,300	0
Fire & Rescue Service (Vehicles) - Additional Year 2033/34	800	0	-800	0
Additional Funding				
Highways Structural Maintenance	15,483	0	-15,483	0
Disabled Facilities Grant 2025/26	7,262	0	-7,262	0
Bus Grant 2025/26	5,441	0	-5,441	0
CIL Funding (October 23 to September 24)	3,570	0	-3,570	0
S106 - Indicative to support proposals subject to business case approval	22,654		-22,654	0
Total Inclusions to Capital Programme	75,160	0	-75,160	0
<u>Pipeline Schemes (indicative funding subject to initial business case)*</u>				
Prioritisation				
1) Schemes that facilitate compliance with minimum statutory duties relating to health & safety, schools, and delivery of business-critical services	10,575	0	0	10,575
2) Schemes that generate revenue, are self-funding or facilitate cost-avoidance strategies	2,900	0	0	2,900
3) Schemes that contribute to the improvement of the highway network, including road safety measures, flood prevention work and pothole prevention measures such as surface dressings	58,870	0	0	58,870
4) Schemes that encourage and facilitate active travel and improve market towns	15,220	0	0	15,220
5) Schemes that enhance energy efficiency and promote the adoption of sustainable and environmentally responsible solutions	11,765	0	0	11,765
6) Schemes which are partly funded by Section 106 developer contributions, but require additional funding to progress	4,000	0	0	4,000
Total Prioritisation Category 1 - 6	103,330	0	0	103,330
Other Changes				
Contingency	5,250	0	0	5,250
Highways Maintenance 25% uplift	2,225	0	0	2,225
Total Other Changes	7,475	0	0	7,475
TOTAL BUDGET PROPOSALS	185,965	0	-75,160	110,805
General Funding, Accounting, Realignment				
Outturn 23/24, final accounts and other funding returned				-9,925
Remaining Prudential Borrowing Balance from February 2022 Approvals				-3,198
Interest from Balances				-20,000
New Prudential Borrowing				-65,000
Revenue Funding				-1,600
Corporate Funds made available				-99,723
Capital Programme Over-programmed				11,082

*unless part of an annual programme

Capital Financing	£'000
New Funding	
Capital Grants	48,136
Revenue Contributions	2,400
Prudential Borrowing	65,000
Interest	20,000
S106 & CIL	26,224
Total Funding	161,760
Budget Realignments	9,925
Drawdown from Reserves	3,198
General Funding & Accounting - Total	174,883
Total Budget Proposals	185,965
Capital Programme Over-Programmed	-11,082

OTHER BUDGET CHANGES

Programme / Project	Previous	Revised
	£'000	£'000
Oxford Rewley Road Station (Cabinet - Capital Approvals September 2024)	9,550	15,300
HIF 1 Programme (Cabinet July 2024 & Capital Approvals January 2025)	296,152	332,552

High priority capital schemes to which indicative funding is proposed to be allocated

Prioritisation criteria		OCC Funding (estimates subject to business case)
Schemes that facilitate compliance with minimum statutory duties relating to health & safety, schools, and delivery of business-critical services		£10.575m
Schemes that generate revenue, are self-funding or facilitate cost-avoidance strategies		£2.900m
Schemes that contribute to the improvement of the highway network, including road safety measures, flood prevention work and pothole prevention measures such as surface dressings		£58.870m
Schemes that encourage and facilitate active travel and improve market towns		£15.220m
Schemes that enhance energy efficiency and promote the adoption of sustainable and environmentally responsible solutions		£11.765m
Schemes which are partly funded by Section 106 developer contributions, but require additional funding to progress		£4.000m
Total		£103.330m

Compliance with minimum statutory duties relating to health and safety, schools and delivery of business critical services	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Stabilisation measures and future capacity of Redbridge Household Waste Recycling Centre	£4.900m	£1.400m	£0.154m of S106 funds has been identified	Remedial works have already been carried out however further investment is required to ensure the future viability of the site. The investment will provide a long-term solution to the stability of the site and will also provide a modern, upgraded facility that will meet the future needs of residents.
Health and safety measures at Dix Pit Landfill	£0.135m			Leachate tanks, used for collection of hazardous liquids at landfill sites to prevent contamination of nearby water courses, have reached the end of their operational life. This investment will ensure that the Council meets its legal and environmental responsibilities.
Energy saving measures required for schools' continued use of sports facilities	£1.300m			This investment facilitates energy saving measures so that secondary schools can continue to access 'dryside' facilities for the delivery of the secondary PE curriculum and for primary schools to use swimming facilities.
Fire Safety Remedials	£1.700m	£2.750m		The investment will ensure health and safety compliance across the Council's corporate property estate.
IT and Cybersecurity	£2.540m	£1.930m		The investment over two years will improve our IT infrastructure, ensuring the continuity of business-critical activities, with a significant portion of this investment allocated towards enhancing cybersecurity measures.
Total	£10.575m			

Schemes that generate revenue, are self-funding or facilitate cost-avoidance strategies	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Fostering Loan Scheme	£0.500m	£0.250m		The investment will increase local capacity to support children we care for by funding home improvement loans to existing foster carers, enabling a greater number of children we care for to live locally, reducing expenditure on children's placements.
Residential Development for Complex Needs Accommodation	£1.900m	£5.000m		The scheme will provide bespoke, adapted housing within the community, enabling those in long-term hospital care or at risk of being placed out-of-area to move into supported homes in Oxfordshire. This initiative aims to improve quality of life and outcomes for the individuals involved, in a more cost-effective manner for the county's residents.
Oxfordshire Nature Catalyst Investment Facility	£0.500m			Oxfordshire Nature Partnership and Trust for Oxfordshire's environment will create a circulating funding pot to help unlock and mobilise £1bn of private sector funding. Oxfordshire County Council will be one of the investors and, along with the advent of Oxfordshire Local Nature Recovery Strategy, there is an opportunity to deliver a step change in the restoration of Oxfordshire's lost habitats. This is the Council's contribution to this initiative.
Total	£2.900m			

Schemes that contribute to the improvement of the highway network, including road safety measures, flood prevention work and pothole prevention measures such as surface dressings	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Page 364 Improving the Highway Network	£38.630m	£80.000m Prudential Borrowing	Oxfordshire's baseline for grant funding for 2024/25 is £24.5m. This will increase by £9.0m to £33.5m in 2025/26. Further information is awaited on the grant conditions as well as clarification about whether existing grant funding for Integrated Transport Block has been rolled into this total.	This is a two-year programme of work. The investment will prevent potholes from occurring and drains from overflowing across the highway network, along with improved maintenance of footways and cycle ways. These measures will effectively manage the maintenance and condition of the highway network.
Bridges	£16.240m	£2.750m	Provision is made through the Highway Network Allocation	This investment will be committed to repairing bridges at risk of structural failure or closure, combined with preventative maintenance, also over a two-year period.
Road Safety Measures	£4.000m	£5.000m		This investment will support a programme of measures to improve accessibility, connectivity and road safety.
Total	£58.870m			

Schemes that encourage and facilitate active travel and improve market towns	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Public Rights of Way	£0.250m			This is an ongoing replacement programme for Public Rights of Way infrastructure primarily focussed on foot and bridle bridges, of which there are over 2,900 bridges on the 2,700 mile public rights of way network in Oxfordshire.
St Giles' - Public Realm Improvements	£0.870m			The investment will deliver an improved space for socialising, greening, improved access for pedestrians and cyclists, including an improved arrangement for buses and tourist coaches.
A fund to encourage active travel in rural areas	£1.800m			This investment will be allocated to schemes specifically designed to encourage active travel in rural areas of Oxfordshire through delivery of actions identified in Local Walking & Cycling Improvement Plans (LCWIPs) in particular.
Banbury Master Plan	£0.300m			A regeneration and Place Masterplan to support the Banbury 2050 work which will look at the long-term planning of Banbury to support the economic, health, social and transport issues facing the market town.
Banbury Market	£0.200m			This scheme will be part of a package of measures to transform Banbury Market Space into a vibrant, inclusive, and bustling space at the heart of the community. The improved public realm will create a space that residents will be proud of. The scheme will be delivered in partnership with Cherwell District Council, Banbury Town Council and the Banbury Business Improvement District.
Wantage Market	£0.500m		£0.030m Capability Ambition Funding (CAF)	A scheme, to be delivered with partners, to enhance Market Place Wantage by creating a safe, accessible and vibrant town centre space that puts people at the heart of the community.
Watlington Relief Road	£11.100m		Combined S106 funds and Growth Deal funds totaling £8.201m	The Watlington Relief Road aims to alleviate congestion, noise and air pollution in the town centre. The relief road aims to connect a series of existing and proposed developments around the northern and western sides of Watlington, with some sections being delivered by developers and some directly by Oxfordshire County Council.
Thame to Haddenham Active Travel Link	£0.200m			This investment is Oxfordshire's contribution to the feasibility of providing an active travel link between Thame and Haddenham & Thame Parkway, which crosses Oxfordshire and Buckinghamshire boundary.
Total	£15.220m			

Schemes that enhance energy efficiency and promote the adoption of sustainable and environmentally responsible solutions	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Energy Saving Measures	£11.500m	£10.200m	PSDS4 Bid of £0.360m submitted November 2024. Previous allocation includes grant award of £3.100m	This two-year investment is in addition to funds already committed to decarbonise our buildings and ensure the adoption of sustainable and environmentally responsible solutions. This programme of work is a key priority required to meet the Council's net zero target by 2030 and to remove fossil-fuelled heating whilst replacing a number of broken and end-of-life building components.
Energy Efficiency Recycling Fund	£0.265m	£1.600m		This investment is to further expand the existing loan scheme which provides interest free loans to schools to invest in energy-saving measures such as solar PV, battery storage and LED lighting. This enables better learning environments for students, as well as reducing energy costs for schools.
Total	£11.765m			

Schemes which are partly funded by Section 106 developer contributions, but require additional funding to progress	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Transport Schemes	£4.000m		£22.500m S106	This investment will support local improvements that make a big difference to communities and will cover a number of different types of schemes such as footway extensions, highway layout changes, pedestrian crossings and bus stop improvements. These schemes have section 106 funding allocations but additional funds are required to progress and deliver the projects.
Total	£4.000m			

Proposed Additions to future Capital Pipeline (pending funding becoming available)

Proposals which align to Priority Framework Categories	OCC funding required	Funding sources	Current status/comments
Expansion of Oxfordshire Special School Capacity (phase 3)	£50.0m	OCC	Two new 150 pupil place schools. Need will be reassessed once new schools are open.
Carterton School	£45.0m	OCC	School is in disrepair and is not fit for purpose. Alternative funding sources are being investigated.
IT & Cybersecurity	£4.6m	OCC	Investing in business-critical systems and investment in cyber-security from 2027/28 onwards.
Mobility Hub - Bladon (North of Oxford Airport)	£1.5m	OCC	Forward funding for design and delivery of the mobility hub at Bladon Roundabout.
Energy Saving Measures	£10.0m	OCC + potential external bid	Additional funding to address historic maintenance backlog and replace end-of-life energy systems to bring up to modern standards

Proposals which align to Priority Framework Categories	OCC funding required	Funding sources	Current status/comments
Highways Maintenance 2027/28 onwards	£278.4m	OCC + DFT funding	Estimated funding required from 2027/28 to 2034/35.
Bridge Structures	£76.9m	OCC	Estimated investment for programme of works to address structures from 2027/28 to 2034/35.
Road Safety Measures	£11.0m	OCC + DFT funding	Estimated investment from 2027/2028 to 2034/35.
Library Strategy	£11.0m	OCC + potential s106 funding	Funding to prioritise the top 9 libraries for remedial works as well as energy upgrades.
Heritage Storage	£4.0m	OCC + potential s106 funding	Investment required to store records and historical artefacts as current provision is at capacity.
Fire Crew Housing	£0.6m	OCC	Investment required to bring fire crew housing to a minimum expected standard following condition surveys.
Oxfordshire Fire & Rescue Strategy Phase 2	£11.7m	OCC	Investment required to upgrade Oxfordshire County Council's fire estate to ensure appropriate management of contaminants, suitable facilities for diverse workforce and to meet climate standards.

Proposals which align to Priority Framework Categories	OCC funding required	Funding sources	Current status/comments
Bicester A4095 Strategic Link Road	£18.0m	S106	Delivery of strategic elements of improvements along the A4095. Oxfordshire County Council would be required to forward fund the scheme.
Thame to Haddenham Active Travel Link	£5.0m	OCC	An active travel link between Thame and Haddenham & Thame Parkway, which crosses Oxfordshire and Buckinghamshire boundary.
Milton Heights Bridge	£9.0m	OCC	This scheme could not be delivered by the Housing and Growth deal due to pressures but is a key travel infrastructure scheme which will connect businesses, housing and schools across the A34.
Household Waste Recycling Centres	£21.7m	OCC + potential s106 funding	Investment required to increase capacity at the Household Waste Recycling Centres in line with the Household Waste Recycling Centre Strategy.
Investment into carbon sequestration initiatives	£1.6m	OCC	Investment into carbon sequestration initiatives such as Biochar. Biochar is a generally used as a soil enrichment product produced from processing materials like green waste / wood chip / other biomasses, which the Council currently deals with at a cost.

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Capital Programme 2024/25 to 2034/35

Capital Investment Programme (latest forecast)							CAPITAL INVESTMENT TOTAL £'000s
Strategy/Programme	Current Year	Firm Programme		Provisional Programme			
	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	
Pupil Place Plan	32,689	54,510	42,546	23,808	17,250	64,222	235,025
Major Infrastructure	113,632	152,484	245,515	131,974	26,187	27,515	697,307
Highways Asset Management Plan	63,362	63,638	54,897	24,600	13,660	88,000	308,157
Property Strategy	27,335	37,852	31,416	12,586	3,250	1,286	113,725
IT, Digital & Innovation Strategy	7,823	3,427	891	533	99	8	12,781
Passport Funding	8,862	8,562	1,000	750	750	803	20,727
Vehicles & Equipment	2,941	3,257	3,820	7,800	5,076	4,803	27,697
TOTAL ESTIMATED CAPITAL PROGRAMME EXPENDITURE	256,644	323,730	380,085	202,051	66,272	186,637	1,415,419
Earmarked Reserves	0	2,400	9,570	8,663	6,000	26,795	53,428
Pipeline Schemes (Indicative funding subject to initial business case)	0	15,000	34,000	27,000	12,000	495	88,495
TOTAL ESTIMATED CAPITAL PROGRAMME	256,644	341,130	423,655	237,714	84,272	213,927	1,557,342
TOTAL ESTIMATED PROGRAMME IN-YEAR RESOURCES	276,607	280,165	317,722	203,323	78,476	193,277	1,349,570
In-Year Shortfall (-) / Surplus (+)	19,963	-60,965	-105,933	-34,391	-5,796	-20,650	-207,772
Cumulative Shortfall (-) / Surplus (+)	196,690	216,653	155,688	49,755	15,364	-11,082	-11,082

Capital Investment Total: Approved budget, development budget, financial contribution or available funding

SOURCES OF FUNDING		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	CAPITAL RESOURCES TOTAL
		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Formulaic Capital Allocations		80,431	109,488	57,073	29,500	23,500	112,700	412,692
Devolved Formula Capital- Grant		1,000	650	650	650	650	253	3,853
Prudential Borrowing		63,017	76,446	56,103	44,947	24,515	11,295	276,323
Grants		71,031	91,100	197,878	59,095	469	899	420,472
Developer Contributions		37,146	59,886	36,465	32,700	2,252	35,239	203,688
Other External Funding Contributions		48	400	670	0	0	0	1,118
Revenue Contributions		3,971	3,160	2,436	5,229	800	4,800	20,396
Use of Capital Receipts		0	0	43,207	31,202	26,290	28,091	128,790
Use of Capital Reserves		0	0	29,173	34,391	5,796	9,568	78,928
TOTAL ESTIMATED PROGRAMME RESOURCES UTILISED		256,644	341,130	423,655	237,714	84,272	202,845	1,546,260
TOTAL ESTIMATED IN YEAR RESOURCES AVAILABLE		276,607	280,165	317,722	203,323	78,476	193,277	1,349,570
Capital Grants Reserve C/Fwd	116,211	99,978	35,973	0	0	0	0	0
Usable Capital Receipts C/Fwd	33,075	39,347	40,787	0	0	0	0	0
Capital Reserve C/Fwd	47,404	77,328	78,928	49,755	15,364	9,568	0	0

PUPIL PLACES CAPITAL PROGRAMME

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						Total Budget £'000s
		Firm Programme		Provisional Programme				
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
Provision of School Places (Basic Need) Existing Demographic Pupil Provision (Basic Needs Programme - Pipeline)	1,270	2,211	6,925	16,627	15,018	13,500	55,081	110,632
BGN - 2FE Expansion (ED933)	7,654	838	0	280	482	0	0	9,254
Woodstock - Expansion to 2FE (ED956)	3,262	1,330	58	0	0	0	0	4,650
Oxford Hospital School (ED892) - Cuddesdon Corner	502	1,110	102	0	0	0	0	1,714
Bloxham - Improvements to Hall (ED964)	217	2,500	149	0	0	0	0	2,866
Aston & Cote (ED968)	135	1,005	10	0	0	0	0	1,150
SEN Bases - St Frideswide (ED996)	0	594	4	0	0	0	0	598
Langtree School, Woodcote (ED997)	0	50	370	0	0	0	0	420
Woodstock, Marlborough - 1FE Expansion (ED982)	180	210	3,000	1,093	0	0	0	4,483
Existing Demographic Pupil Provision (Basic Needs Programme - Completions)	23,556	652	82	0	0	0	435	24,725
Provision of School Places Total	36,776	10,500	10,700	18,000	15,500	13,500	55,516	160,492

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
Growth Portfolio - New Schools								
NE Didcot, Sires Hill - 2FE Primary Schol (ED929)	10,127	1,700	160	665	0	0	0	12,652
Shrivenham - 1.5FE Primary School (ED945)	9,736	628	420	199	0	0	0	10,983
St Edburg's Primary School - Expansion to 3FE (ED955)	11,998	1,010	248	0	0	0	0	13,256
SEND Free School - Faringdon (ED985)	15	950	235	0	0	0	0	1,200
Bloxham Grove SEND Free School (ED986)	0	553	0	0	0	0	0	553
Grove Airfield - Secondary School (ED965)	28	7,575	15,500	20	0	0	0	23,123
St Nicholas Primary School, Wallingford - 2FE Primary School (ED930)	318	800	10,000	2,832	9	0	0	13,959
Wallingford - Fir Tree Works	0	0	50	670	0	0	0	720
Heyford New Primary School (ED988)	93	250	3,565	410	0	0	0	4,318
New SEND School, Great Western Park, Didcot (ED992)	16	500	5,500	12,800	2,008	0	0	20,824
Didcot, Valley Park - New 3FE Primary School (ED993)	3	500	1,381	100	100	0	0	2,084
Project Development Budget	71	25	25	0	0	0	0	121
New School Programme Completions	25,923	683	376	0	0	0	84	27,066
Growth Portfolio Total	58,328	15,174	37,460	17,696	2,117	0	84	130,859

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
Annual Programmes								
Schools Access Initiative	0	300	200	200	200	200	400	1,500
Temporary Classrooms - Replacement & Removal	32	165	0	0	0	0	3	200
School Structural Maintenance (inc Health & Safety)	3,083	6,500	5,200	5,900	5,455	3,300	7,214	36,652
Annual Programme Total	3,115	6,965	5,400	6,100	5,655	3,500	7,617	38,352
Early Years Programmes								
Early Yrs Capital	163	50	950	750	536	250	488	3,187
Early Years Programme Total	163	50	950	750	536	250	488	3,187
Retentions Total	1,408	0	0	0	0	0	517	1,925
PUPIL PLACES CAPITAL PROGRAMME EXPENDITURE TOTAL	99,790	32,689	54,510	42,546	23,808	17,250	64,222	334,815

MAJOR INFRASTRUCTURE CAPITAL PROGRAMME

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	
		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	
HIF 1 PROGRAMME								
HIF 1 Didcot Science Bridge	8,891	3,300	21,100	50,900	17,500	1,335	0	103,026
HIF1 Culham river crossing	11,067	7,800	18,500	94,800	37,900	1,555	0	171,622
HIF1 Clifton Hampden bypass	4,948	4,800	9,300	21,700	15,000	960	0	56,708
HIF1 DGT -Development	1,196	0	0	0	0	0	0	1,196
HIF1 PROGRAMME TOTAL	26,102	15,900	48,900	167,400	70,400	3,850	0	332,552
A40 CORRIDOR (Incl HIF2)								
A40 Eynsham Park & Ride to Wolvercote (Including Dukes Cut)	27,122	7,819	9,381	43,300	38,570	0	0	126,192
A40 Science Transit Phase 2 - Eynsham Park & Ride	29,826	1,260	400	459	0	0	0	31,945
A40 Access to Witney - Shores Green	4,569	5,100	12,700	2,656	0	0	0	25,025
A40 Oxford North (N G'way)	10,603	60	100	100	100	0	0	10,963
A40 CORRIDOR (incl HIF2) PROGRAMME TOTAL	72,120	14,239	22,581	46,515	38,670	0	0	194,125

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	
		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	
A423 IMPROVEMENT PROGRAMME								
A423 Improvements Programme (including Kennington Bridge)	9,549	3,289	6,400	10,000	19,000	21,000	20,947	90,185
A423 IMPROVEMENT PROGRAMME TOTAL	9,549	3,289	6,400	10,000	19,000	21,000	20,947	90,185
Active Travel Phase 3 Programme	1,049	2,600	8,711	45	0	0	0	12,405
Active Travel Phase 4 Programme	0	368	2,336	450	0	0	0	3,154
Mobility Hubs	18	159	1,095	0	0	0	0	1,272
ACTIVE TRAVEL PROGRAMME TOTAL	1,067	3,127	12,142	495	0	0	0	16,831
HOUSING & GROWTH DEAL (Incl Other Schemes) BANBURY & BICESTER								
NW Bicester A4095 Road Roundabout Improvements	4,047	8,160	493	0	0	0	0	12,700
M40 J10 Improvements	1,650	5,700	850	0	0	0	0	8,200
Tramway Rd, Accessibility Improvements	2,289	3,300	10,200	208	0	0	0	15,997
NW Bicester A4095 Road Realignment (Development Budget)	0	200	1,600	2,200	0	0	0	4,000
Other Completed / Development schemes	23,373	112	0	0	0	0	45	23,530

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	
		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	
OXFORD								
Oxpens to Osney Mead Cycle	5,966	2,834	0	0	0	0	0	8,800
Oxford Citywide Cycle & Pedestrian Routes	1,478	8	0	0	0	0	0	1,486
Oxford - Traffic Filters	1,512	1,290	316	1,434	1,414	600	0	6,566
A44 Corridor Improvements (Peartree & Cassington Roundabouts)	22,426	879	228	0	0	0	0	23,533
North Oxford Corridors - Kidlington	2,549	2,386	0	0	0	0	0	4,935
Woodstock Rd Improvements (Woodstock Rd Corridor)	851	3,115	34	0	0	0	0	4,000
Active Travel Phase 2	5,415	265	20	0	0	0	0	5,700
Oxford Zero Emission Zone	986	950	850	2,660	366	0	0	5,812
Broad Street	464	55	66	0	0	0	0	585
East Oxford Mini Holland	0	100	1,700	4,000	846	0	0	6,646
School Street P2	47	377	0	0	0	0	0	424
Safer Road Schemes - A4158 (Oxford, Plain to Eastern By-pass)	54	79	600	67	0	0	0	800
Safer Road Schemes - A4165 (Oxford, St Giles - Cutteslowe	54	78	750	63	0	0	0	945
Other Completed / Development schemes	32,714	590	0	0	0	0	1	33,305

Project/ Programme Name	Previous Years Actual Expenditure	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget
		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
SOUTH, VALE & OTHER								
Watlington Relief Rd	3,053	1,270	2,888	0	0	0	0	7,211
Benson Relief Rd	2,375	3,225	1,190	200	0	0	0	6,990
Wantage Eastern Link Rd (Phase 1-2 Contribution, P3)	7,027	3,000	1,000	148	0	0	0	11,175
A4130 Steventon Lights	958	2,230	7,612	0	0	0	0	10,800
Didcot Northern Perimeter Road 3 (Development Budget)	1,013	140	800	376	0	0	0	2,329
A34 Lodge Hill Interchange	3,149	6,920	18,000	6,591	0	0	0	34,660
Growth Deal Programme (Overprogramme)	0	0	0	0	0	0	-57	-57
Other Completed / Development schemes	78	0	0	0	0	0	50	128
SOUTH, VALE & OTHER PROGRAMME TOTAL	17,653	16,785	31,490	7,315	0	0	-7	73,236
HOUSING & GROWTH DEAL (Incl Other Schemes) PROGRAMME TOTAL	123,528	47,263	49,197	17,947	2,626	600	39	241,200
MAJOR INFRASTRUCTURE TOTAL	232,366	83,818	139,220	242,357	130,696	25,450	20,986	874,893

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
PLACEMAKING North								
(BSIP) Cherwell Street Corridor, Banbury	54	375	2,200	171	0	0	0	2,800
A40 Salt Cross to Eynhsam Crossing (Development Budget)	0	25	125	0	0	0	0	150
South								
Milton Heights Bridge (Development Budget)	312	54	0	0	0	0	0	366
Frilford Junction & Relief to Marcham (Development Budget)	581	156	13	0	0	0	0	750
Golden Balls Roundabout A4074/B4015 (Development Budget)	140	453	7	0	0	0	0	600
Didcot Garden Town: Corridor & Jubilee Way (Development	862	20	3	0	0	0	0	885
A420 Coxwell Road Junction	0	0	0	1,750	0	0	0	1,750
A4130 Rowstock Roundabout to Steveton Lights (Development	0	0	0	500	541	0	0	1,041
Central								
Westbury Crescent	31	194	0	0	0	0	0	225
Central Oxfordshire Movement & Place Framework (COMPF)	146	800	29	0	0	0	0	975
Walton Street	0	0	150	0	0	0	0	150
Oxford Station (Contribution)	0	0	10,000	0	0	0	0	10,000
PLACEMAKING TOTAL	2,126	2,077	12,527	2,421	541	0	0	19,692

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
<u>COUNTYWIDE AND OTHER TRANSPORT</u>								
East-West Rail (contribution)	1,578	0	737	737	737	737	6,529	11,055
Zero Emission Bus Regional Areas (ZEBRA)	11,086	27,729	0	0	0	0	0	38,815
Other Completed schemes	91	8	0	0	0	0	0	99
COUNTYWIDE AND OTHER TRANSPORT TOTAL	12,755	27,737	737	737	737	737	6,529	49,969
MAJOR INFRASTRUCTURE CAPITAL PROGRAMME EXPENDITURE TOTAL	247,247	113,632	152,484	245,515	131,974	26,187	27,515	944,554

HIGHWAYS ASSET MANAGEMNT PLAN CAPITAL PROGRAMME

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
STRUCTURAL MAINTENANCE PROGRAMME								
Carriageways	0	5,700	8,284	8,532	4,000	4,225	26,250	56,991
Surface Treatments	0	11,600	12,943	13,331	6,000	2,200	19,650	65,724
Structural Highway Improvements	0	8,510	9,060	9,332	6,000	3,000	20,800	56,702
Footways & Cycleways	0	4,765	3,495	3,599	1,200	510	3,060	16,629
Drainage	0	2,400	2,666	2,746	1,500	725	4,350	14,387
Bridges	0	5,700	8,000	8,000	3,000	1,500	8,660	34,860
Electrical	0	750	1,100	1,133	500	600	3,600	7,683
Safety Fences	0	500	515	530	100	0	600	2,245
Minor Works: Traffic Schemes	0	900	841	867	400	200	480	3,688
Operations: Scheduled Maintenance	0	1,500	1,941	2,000	1,000	0	0	6,441
STRUCTURAL MAINTENANCE ANNUAL PROGRAMMES TOTAL	0	42,325	48,845	50,070	23,700	12,960	87,450	265,350

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
IMPROVEMENT PROGRAMMES								
Accessibility & Road Safety Schemes	0	1,500	637	0	0	0	0	2,137
Vision Zero (Road Safety)	156	1,455	2,389	425	0	0	0	4,425
Drayton Traffic Calming Scheme	0	50	700	126	0	0	0	876
IMPROVEMENT PROGRAMMES TOTAL	156	3,005	3,726	551	0	0	0	7,438
Major schemes and other programme								
Street Lighting LED replacement	30,039	6,500	4,274	0	0	0	0	40,813
Drayton Depot	611	100	39	0	0	0	0	750
Highways Bridges Recovery Programme	263	670	1,000	817	0	0	0	2,750
20mph Speed Limit	2,327	1,499	374	0	0	0	0	4,200
USVF Road Safety: RAF Barford St John	0	3,994	0	0	0	0	0	3,994
A423 Kennington Bridge (Maintenance)	4,911	20	0	0	0	0	0	4,931
STRUCTURAL MAINTENANCE MAJOR SCHEMES TOTAL	38,151	12,783	5,687	817	0	0	0	57,438

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
HIGHWAYS NETWORK PROGRAMMES								
Bus Journey Time Reliability	0	735	155	0	0	0	0	890
BSIP (Countywide Traffic Signals)	109	334	800	0	0	0	0	1,243
BSIP (Real Time Passenger Information)	910	890	0	0	0	0	0	1,800
Controlled Parking Zones	190	360	660	1,175	0	0	0	2,385
Park & Ride	0	1,000	1,000	0	0	0	0	2,000
Upgrade of CCTV camera's	201	200	199	0	0	0	0	600
Part 6 Moving Vehicles Violations Cameras	597	300	900	1,147	0	0	0	2,944
Traffic Signals (TSOG - Obsolescence Grant)	0	200	442	0	0	0	0	642
Traffic Signals Programme	0	280	424	437	200	0	0	1,341
HIGHWAYS NETWORK MANAGEMENT TOTAL	2,007	4,299	4,580	2,759	200	0	0	13,845
SMALL SCHEME PROGRAMMES/PROJECTS TOTAL	0	950	800	700	700	700	550	4,400
HIGHWAYS ASSET MANAGEMENT PLAN CAPITAL PROGRAMME EXPENDITURE TOTAL	40,314	63,362	63,638	54,897	24,600	13,660	88,000	348,471

PROPERTY & ESTATES, AND INVESTMENT STRATEGY CAPITAL PROGRAMME

Project/ Programme Name	Previous Years Actual Expenditure	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget
		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
CORPORATE ESTATE DEVELOPMENT PROGRAMME								
Carterton Community Safety Centre	328	680	6,000	292	0	0	0	7,300
Oxford Rewley Road Fire Station	0	0	1,650	3,175	7,900	2,575	0	15,300
Oxfordshire Fire & Rescue Service Phase 1 Programme (Rewley	74	338	1,566	1,050	79	0	0	3,107
Aston Children's Home (ED932)	2,553	204	173	0	0	0	0	2,930
Children's Homes Programme	2,104	4,863	2,664	819	0	0	0	10,450
Re-provision of Banbury Library (PE39)	0	50	1,500	1,484	0	0	0	3,034
New Salt Store & Accommodation (R20)	225	1,875	730	0	0	0	0	2,830
Joint Use Agreement Programme	0	0	0	4,500	0	0	0	4,500
Oxford Accommodation Strategy - Speedwell	314	2,000	7,000	10,100	3,186	0	0	22,600
Greenwood Centre	0	0	1,400	530	0	0	0	1,930
CORPORATE ESTATE DEVELOPMENT PROGRAMME TOTAL	5,598	10,010	22,683	21,950	11,165	2,575	0	73,981

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
<u>CORPORATE ESTATE CONDITION (Non-School) PROGRAMMES</u>								
Health & Safety (Non-Schools)	559	200	200	200	200	200	441	2,000
Fire Remedial Works	0	750	0	0	0	0	0	750
Minor Works Programme	226	579	300	0	0	0	0	1,105
Defect Liability Programme	10,130	600	200	670	0	0	0	11,600
Public Sector De-Carbonisation Grant Programme	2,599	51	0	0	0	0	0	2,650
Energy Saving Measures	38	3,000	5,476	0	0	0	95	8,609
Energy Saving Measures - Phase 2	0	97	0	0	0	0	0	97
SALIX Energy Programme	0	730	0	0	0	0	0	730
Gypsy & Travellers Sites	28	972	0	0	0	0	0	1,000
Witney Library Roof Replacement	0	300	100	0	0	0	0	400
Breathing Apparatus & Decontamination Areas at Fire Stations	0	0	600	737	0	0	0	1,337
CORPORATE ESTATE CONDITION PROGRAMMES TOTAL	13,580	7,279	6,876	1,607	200	200	536	30,278

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
<u>INVESTMENT STRATEGY</u>								
Office Rationalisation & Co-location Programme	741	1,850	3,000	2,093	0	0	0	7,684
Planning Consents Programme	115	400	550	400	403	0	0	1,868
Resonance Fund	3,006	1,994	0	0	0	0	0	5,000
INVESTMENT STRATEGY PROGRAMME TOTAL	3,862	4,244	3,550	2,493	403	0	0	14,552
<u>ENVIRONMENT & CLIMATE CHANGE PROGRAMME</u>								
Green Homes Grant / Sustainable Warmth Fund	789	2,760	0	0	0	0	0	3,549
Schools Energy Efficiency Recycling Fund	0	300	500	265	0	0	0	1,065
Tree Policy	163	800	500	562	0	0	0	2,025
Thames Path Bank Repairs	30	500	300	670	0	0	0	1,500
Redbridge Maitenance - Stabilisation Works	0	75	1,200	224	0	0	0	1,499
Waste Recycling Centre Infrastructure Programme	74	708	0	0	0	0	0	782
LEVI (Local Electric Vehicle Infrastructure)	0	0	1,290	2,695	368	0	0	4,353
Public Rights of Way	0	400	582	600	100	125	750	2,557
Public Rights of Way (developer and Other funded)	266	250	300	350	350	350	0	1,866
ENVIRONMENT & CLIMATE CHANGE PROGRAMME TOTAL	1,322	5,793	4,672	5,366	818	475	750	19,196

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
Retentions (completed schemes)	1,625	9	71	0	0	0	0	1,705
PROPERTY & ESTATES, AND INVESTMENT STRATEGY CAPITAL PROGRAMME EXPENDITURE TOTAL	25,987	27,335	37,852	31,416	12,586	3,250	1,286	139,712

ICT STRATEGY CAPITAL PROGRAMME

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	
		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	
ICT STRATEGY PROGRAMME								
Digital Infrastructure	965	2,989	3,377	860	533	99	8	8,831
Rural Gigabit Hub Site	5,733	950	0	0	0	0	0	6,683
5G Innovation Region: Connected Heartland	166	3,634	0	0	0	0	0	3,800
Smart Infrastructure Pilot Programme (SIPP)	0	250	0	0	0	0	0	250
Children Services - ICT (Phase 1&2)	0	0	50	31	0	0	0	81
ICT STRATEGY PROGRAMME EXPENDITURE TOTAL	6,864	7,823	3,427	891	533	99	8	19,645

PASSPORTED FUNDING CAPITAL PROGRAMME

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	2028 / 29 £'000s	up to 2034 / 35 £'000s	
PASSPORTED FUNDING								
Disabled Facilities Grant Disabled Facilities Grant	0	7,262	7,262	0	0	0	0	14,524
Schools Capital Devolved Formula Capital	0	1,000	650	650	650	650	253	3,853
PASSPORTED FUNDING TOTAL	0	8,262	7,912	650	650	650	253	18,377
SPECIALIST HOUSING & FINANCIAL ASSISTANCE								
ECH - New Schemes & Adaptations to Existing Properties	0	500	0	0	0	0	550	1,050
Deferred Interest Loans (CSDP)	0	50	50	50	50	50	0	250
Loans to Foster/Adoptive Parents	0	50	300	300	50	50	0	750
Safe Sapce (Financial Contribution)	0	0	300	0	0	0	0	300
SPECIALIST HOUSING & FINANCIAL ASSISTANCE TOTAL	0	600	650	350	100	100	550	2,350
PASSPORT FUNDING PROGRAMME EXPENDITURE TOTAL	0	8,862	8,562	1,000	750	750	803	20,727

VEHICLES & EQUIPMENT CAPITAL PROGRAMME

Project/ Programme Name	Previous Years Actual Expenditure £'000s	Latest Forecast						
		Firm Programme		Provisional Programme				Total Budget £'000s
		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	
		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Vehicles & Equipment								
Vehicle Management Service - Replacement Programme	224	1,500	2,000	3,000	7,000	4,276	0	18,000
Vehicle Management Service - EV Charging Point	145	240	25	0	0	0	0	410
F&RS Vehicles replacement	0	800	800	800	800	800	4,800	8,800
Museum Resource Centre - Racking	4	57	0	0	0	0	0	61
Goring Library - Refurbishment	0	44	0	0	0	0	0	44
Henley Library - Refurbishment	0	300	52	0	0	0	0	352
Witney Library - Refurbishment	0	0	380	20	0	0	0	400
VEHICLES & EQUIPMENT PROGRAMME TOTAL	373	2,941	3,257	3,820	7,800	5,076	4,800	28,067
Retentions & Minor Works	0	0	0	0	0	0	3	3
VEHICLES & EQUIPMENT CAPITAL PROGRAMME EXPENDITURE TOTAL	373	2,941	3,257	3,820	7,800	5,076	4,803	28,070

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