

Section 4

Revenue Budget Strategy

Medium Term Financial Strategy 2021/22 - 2025/26
Summary

	INDICATIVE POSITION														
	2021/22			2022/23			2023/24			2024/25			2025/26		
	Agreed Base Budget £000	Proposed Allocation £000	Proposed Budget £000	Proposed Base Budget £000	Proposed Allocation £000	Proposed Budget £000	Proposed Base Budget £000	Proposed Allocation £000	Proposed Budget £000	Proposed Base Budget £000	Proposed Allocation £000	Proposed Budget £000	Proposed Base Budget £000	Proposed Allocation £000	Proposed Budget £000
Directorate Budgets															
Children's Services	130,674	8,486	139,160	139,160	2,305	141,465	141,465	-246	141,219	141,219	-945	140,274	140,274		140,274
Adult Services	194,047	3,721	197,768	197,768	9,774	207,542	207,542		207,542	207,542		207,542	207,542		207,542
Public Health	0	230	230	230		230	230		230	230		230	230		230
Environment & Place	64,262	-2,732	61,530	61,530	-2,940	58,590	58,590	-1,329	57,261	57,261	-678	56,583	56,583	-160	56,423
Customers, Organisational	33,187	-796	32,391	32,391	-740	31,651	31,651		31,651	31,651		31,651	31,651		31,651
Development & Resources															
Commercial Development, Assets and Investment	50,794	-421	50,373	50,373	-3,121	47,252	47,252	-755	46,497	46,497	-945	45,552	45,552		45,552
Inflation and Other Adjustments ⁽¹⁾	-5,464	5,464	0	0	6,000	6,000	6,000	18,158	24,158	24,158	21,171	45,329	45,329	19,994	65,323
Directorate Budgets	467,500	13,952	481,452	481,452	11,278	492,730	492,730	15,828	508,558	508,558	18,603	527,161	527,161	19,834	546,995
Strategic Measures															
Capital Financing															
- Principal	9,049	-462	8,587	8,587	2,848	11,435	11,435	1,700	13,135	13,135	2,314	15,449	15,449	1,484	16,933
- Interest	15,028	90	15,118	15,118	75	15,193	15,193	618	15,811	15,811	313	16,124	16,124	-161	15,963
Interest on Balances	-10,449	-396	-10,845	-10,845	-2,671	-13,516	-13,516	-1,142	-14,658	-14,658	140	-14,518	-14,518	214	-14,304
Un-Ringfenced Specific Grants	-27,030	-17,761	-44,791	-44,791	21,740	-23,051	-23,051	1,058	-21,993	-21,993		-21,993	-21,993		-21,993
Contingency	4,858	725	5,583	5,583	5,000	10,583	10,583		10,583	10,583		10,583	10,583		10,583
Insurance Recharge	2,942	-1,662	1,280	1,280		1,280	1,280		1,280	1,280		1,280	1,280		1,280
OxLEP	0		0	0		0	0		0	0		0	0		0
Public Health Saving	-425		-425	-425	425	0	0		0	0		0	0		0
Total Strategic Measures	-6,027	-19,466	-25,493	-25,493	27,417	1,924	1,924	2,234	4,158	4,158	2,767	6,925	6,925	1,537	8,462
Contributions to/from reserves															
General Balances	4,591	-4,591	0	0	1,000	1,000	1,000		1,000	1,000		1,000	1,000		1,000
Prudential Borrowing Costs	2,200		2,200	2,200		2,200	2,200		2,200	2,200		2,200	2,200		2,200
Budget Equalisation Reserve	0		0	0	2,754	2,754	2,754	1,532	4,286	4,286	-3,134	1,152	1,152	-2,472	-1,320
Budget Prioritisation Reserve	4,441	-2,618	1,823	1,823		1,823	1,823		1,823	1,823		1,823	1,823		1,823
Transformation Reserve	0	3,000	3,000	3,000	-3,000	0	0		0	0		0	0		0
Business Rates Reserve	0	1,000	1,000	1,000	-1,000	0	0		0	0		0	0		0
Covid 19 Reserve	0	16,821	16,821	16,821	-16,821	0	0		0	0		0	0		0
Demographic Risk Reserve	3,000		3,000	3,000	1,000	4,000	4,000		4,000	4,000		4,000	4,000		4,000
Collection Fund Reserve	0	-6,000	-6,000	-6,000	6,000	0	0		0	0		0	0		0
Redundancy Reserve	0	2,000	2,000	2,000	-2,000	0	0		0	0		0	0		0
Insurance Reserve	0	100	100	100	100	200	200		200	200		200	200		200
Total Contributions to/from reserves	14,232	9,712	23,944	23,944	-11,967	11,977	11,977	1,532	13,509	13,509	-3,134	10,375	10,375	-2,472	7,903
Budget Shortfall	0	0	0	0	-9,003	-9,003	-9,003		-9,003	-9,003		-9,003	-9,003		-9,003
Net Operating Budget	475,705	4,198	479,903	479,903	17,725	497,628	497,628	19,594	517,222	517,222	18,236	535,458	535,458	18,899	554,357

(1) Adjustment for inflation and other items that have not yet been allocated by Directorate including demography, demand and priorities

Medium Term Financial Strategy 2021/22 - 2025/26

Financing

	INDICATIVE POSITION														
	2021/22			2022/23			2023/24			2024/25			2025/26		
	Proposed Budget	Proposed Allocation	Proposed Budget	Proposed Base Budget	Proposed Allocation	Proposed Budget	Proposed Base Budget	Proposed Allocation	Proposed Budget	Proposed Base Budget	Proposed Allocation	Proposed Budget	Proposed Base Budget	Proposed Allocation	Proposed Budget
£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Net Operating Budget	475,705	4,198	479,903	479,903	17,725	497,628	497,628	19,594	517,222	517,222	18,236	535,458	535,458	18,899	554,357
Funded by:															
Government Grant															
- Revenue Support Grant	0		0	0		0	0		0	0		0	0		0
- Business Rates Top-up	-40,546		-40,546	-40,546	5,060	-35,486	-35,486	-710	-36,196	-36,196	-724	-36,920	-36,920	-738	-37,658
Total Government Grant	-40,546	0	-40,546	-40,546	5,060	-35,486	-35,486	-710	-36,196	-36,196	-724	-36,920	-36,920	-738	-37,658
Business Rates															
- Business Rates local share	-34,424		-34,424	-34,424	2,857	-31,567	-31,567	-631	-32,198	-32,198	-644	-32,842	-32,842	-657	-33,499
- Collection Fund Surplus/Deficit	-701	2,701	2,000	2,000	-2,000	0	0		0	0		0	0		0
Total Business Rates	-35,125	2,701	-32,424	-32,424	857	-31,567	-31,567	-631	-32,198	-32,198	-644	-32,842	-32,842	-657	-33,499
Council Tax Surpluses	-8,610	9,610	1,000	1,000	-1,000	0		-2,000	-2,000	-2,000		-2,000	-2,000		-2,000
Care Leavers Discount	21		21	21		21	21		21	21		21	21		21
COUNCIL TAX REQUIREMENT	391,445	16,509	407,954	407,954	22,642	430,596	430,596	16,253	446,849	446,849	16,868	463,717	463,717	17,504	481,221
Council Tax Calculation															
Council Tax Base			259,330			263,220			267,826			272,513			277,282
Council Tax (Band D equivalent)			£1,573.11			£1,635.88			£1,668.43			£1,701.63			£1,735.49
Increase in Council Tax (precept)			4.2%			5.6%			3.8%			3.8%			3.8%
Increase in Band D Council Tax			2.99%			3.99%			1.99%			1.99%			1.99%

Budget Changes Summary 2021/22 - 2025/26

Directorate	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
Previously Agreed Pressures & Investments						
Children's Services	3,977	3,595	0	0	0	7,572
Adult Services	5,293	8,086	0	0	0	13,379
Public Health	256	47	48	0	0	351
Environment & Place	-244	-255	-750	0	0	-1,249
Customers, Organisational Development & Resources	-905	300	0	0	0	-605
Commercial Development, Assets & Investments	1,194	-688	-510	0	0	-4
Total Previously Agreed Pressures & Investments	9,571	11,085	-1,212	0	0	19,444
New Pressures and Investments						
Children's Services	3,198	-500	0	0	0	2,698
Adult Services	3,300	1,753	0	0	0	5,053
Public Health	230	0	0	0	0	230
Environment & Place	400	0	0	0	0	400
Customers, Organisational Development & Resources	1,790	-945	0	0	0	845
Commercial Development, Assets & Investments	648	-648	0	0	0	0
Total New Pressures and Investments	9,566	-340	0	0	0	9,226
Total Pressures	19,137	10,745	-1,212	0	0	28,670
Previously Agreed Savings						
Children's Services	-250	-250	0	0	0	-500
Adult Services	975	0	0	0	0	975
Public Health	-256	378	-48	0	0	74
Environment & Place	560	-1,790	0	0	0	-1,230
Customers, Organisational Development & Resources	0	-5	0	0	0	-5
Commercial Development, Assets & Investments	-193	-154	-150	0	0	-497
Total Previously Agreed Savings	836	-1,821	-198	0	0	-1,183
New Savings and Funding Increases						
Children's Services	-3,535	-161	0	0	0	-3,696
Adult Services	-5,514	-65	0	0	0	-5,579
Public Health	-332	0	0	0	0	-332
Environment & Place	-3,657	-892	-579	-678	-160	-5,966
Customers, Organisational Development & Resources	-1,108	155	0	0	0	-953
Commercial Development, Assets & Investments	-2,205	-1,623	-95	0	0	-3,923
Total New Savings	-16,351	-2,586	-674	-678	-160	-20,449
Total Savings	-15,515	-4,407	-872	-678	-160	-21,632
Total Directorate Changes	3,622	6,338	-2,084	-678	-160	7,038
Corporate Variations	576	11,387	21,678	18,914	19,059	71,614
Change to Net Operating Budget	4,198	17,725	19,594	18,236	18,899	78,652

Children's Services - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Pressures						
	Previously Agreed Pressures & Investments						
21CS1	SEND - Casework Team additional numbers of staff needed to meet rise in numbers of children on EHCPs.	194	0				194
19PC1/ 20CH3/ 21CS6	Access to Education - Home to School Transport Demography to meet demand, particularly in relation to SEND transport.	1,300	1,300				2,600
21CS26	Fostering project - this is a new project to support a new offer to foster carers in Oxfordshire . The £0.6m of costs invested in 2020/21 will cover increased fees and support to in- house foster carers. This will encourage more people to join the scheme which will increase the number of children who are supported in this way. The savings attached to this project (over the following years) are based on an increased percentage of children in care being supported in this way as opposed to independent fostering or private residential care.	-401	-393				-794
19PC1/ 20CH7	Staffing pressure - staffing to meet demographic growth in children's social care services . Numbers of children have increased in children in care teams and extra staffing is required to maintain caseloads at acceptable level .	292	300				592
21CS12	Transitions Team jointly with adult services to improve outcomes for young people who move in to adult social care. (Also see 21AD20)	155	0				155

Children's Services - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
19PC1/ 20CH6/ 21CS8	Children with Disabilities: Demographic Increases - extra resources required to meet increased numbers of children with disabilities supported by our children social care.	200	200				400
21CS11	Children with Disabilities - Phased fall out of temporary £0.170m increase in funding in 2020/21 to fund an additional Specialist Housing Occupational Therapist resource to address current waiting lists. Extra resources are required to meet increased numbers of children with disabilities supported by our children social care.	-85	-85				-170
19PC1/ 20CH5/ 21CS14	Corporate parenting placements - this pressure is linked to both the anticipated demand for placements for children in care . Includes rising costs of many of our specialist placements .	3,520	3,800				7,320
21CS21	Family safeguarding model - this is the introduction of a new model in children social care . This will provide support to the whole family and is a preventative model which has proven in other areas to both enhance outcomes for children and their families and manage demand. The costs totalling £2.228m were invested during 2020/21 include costs of implementing the model as well as increased staffing to deliver it.	-1,208	-1,431				-2,639
20CH8/ 21CS20	Leaving Care Allowances and Support	150	150				300

Children's Services - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
21CS16	Phased fall out of temporary £0.386m increase in funding in 2020/21 for social care staffing team pressures to meet current and anticipated demand. Extra resources required in social care teams to maintain caseloads	-140	-246				-386
	Total Previously Agreed Pressures & Investments	3,977	3,595	0	0	0	7,572
	New Pressures & Investments						
22CS5	Increase operational management oversight in SEND	60					60
	Increase Early Intervention	200					200
22CS7	Youth Offer - Core Funding	1,000					1,000
22CS8	Youth Offer - Accelerator Funding	500	-500				0
22CS15	Clinical and practice improvement support	70					70
22CS1	Contract and Commissioning SEND	50					50
22CS2	Children in Care Council	30					30
22CS4	Remove High Needs DSG contribution to Home to School Transport Budget within the General Fund	616					616
22CS9	Corporate Parenting Placements - Demand	147					147
22CS10	Corporate Parenting Placements - Inflation	505					505
22CS14	Policy, Procedures and Staff Guidance	20					20
	Total New Pressures & Investments	3,198	-500	0	0	0	2,698
	Total Pressures & Investments	7,175	3,095	0	0	0	10,270

Children's Services - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Savings						
	Previously Agreed Savings						
20CH15/ 20CH21	Review of third party spend - commissioning to review contracts , collaboration with providers etc to provide appropriate placements and support to children and provide best value	-250	-250				-500
	Total Previously Agreed Savings	-250	-250	0	0	0	-500
	New Savings						
22CS16	Align School transport predicted budget growth with what is actually need for pupil demography.	-700					-700
22CS17	Schools Health & Safety - full cost recovery	-15					-15
22CS18	Transfer costs when schools convert – reduction in demand	-140					-140
22CS19	Reduction in management by combining Early Years Teams across Education.	-140					-140
22CS20	Efficiencies within delivery of Virtual School	-31					-31
22CS21	Education Service Efficiencies	-18					-18
22CS22	Safeguarding in Education - Off set costs from DSG	-50					-50
22CS23	Social care predicted staffing growth , reduce the investment from £292k to £180k , plus investment in Family Safeguarding	-112					-112
22CS24	Family Group Conferences - modernise service delivery	-10					-10

Children's Services - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
22CS25	Change in grant conditions for Unaccompanied Children leaving care.	-171					-171
22CS25	Managing growth within spot purchased supported housing for young people through new housing pathway	-100					-100
22CS26	Step down from residential to tier 4 Independent Fostering Agency		-463				-463
22CS27	Adopt Thames Valley – One-off reduction in planned contribution.	-150	150				0
22CS28	3rd Party Savings Better supply and commissioning of placements , building on savings already achieved this year	-1,027					-1,027
22CS29	The increase in children with disabilities due to population growth has been less than predicted, only need £100k not £200k investment	-100					-100
22CS30	Amalgamation of management structures in Children with Disabilities Service	-196					-196
22CS31	Moving into Adulthood: Refreshed approach to transitions (links to transformation in ASC)	-100					-100
22CS32	Youth Justice Service redesign of senior management structure and Substance Misuse services.	-59	59				0
22CS33	OSCB training Efficiencies	-3					-3
22CS34	Inspection Preparation	-10					-10
22CS35	Funding posts for troubled families using the grant from government	-83	83				0
22CS36	Recruitment - reduction in overseas recruitment.	-70					-70
22CS37	National Social Worker Accreditation	-150					-150
22CS38	Training	-10	10				0

Children's Services - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
22CS39	Efficiencies within Business Administration Services (part of planned transformation savings)	-90					-90
	Total New Savings	-3,535	-161	0	0	0	-3,696
	Total Savings	-3,785	-411	0	0	0	-4,196
	Total Net Position	3,390	2,684	0	0	0	6,074

Adult Services - Pressures and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Pressures & Investments						
	Previously Agreed Pressures & Investments						
21AD1	Community Capacity: Strengthen and build community capacity, informal care networks & connections in Oxfordshire to help people to live as independent lives as possible.	250	250				500
21AD5	Winter: Support for one - off change and project activity to mitigate pressures on the local health and social care system in winter 2020/21 falls out in 2021/22. Replaced by 22AS1.	-1,200	0				-1,200
20AD8	Housing Related Support: the council invested £0.250m into the Oxfordshire Homelessness Partnership in each of 2020/21 and 2021/22.	0	-250				-250
21AD24	Housing Related Support: Fall out of one-off additional council contribution made in 2020/21 to Floyds Row Homelessness Hub in Oxford (funded collectively by statutory authorities in Oxfordshire) to support ongoing development of the service.	-88	0				-88
21AD10	Care Workforce: Increase funding for Shared Lives carers to maintain payment rates compared to neighbouring areas. Also includes the on-going impact of benefit changes impacting on contributions to housing costs for people living with Shared Lives carers.	88	120				208

Adult Services - Pressures and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
21AD11	Mental Health & Autism: One - off funding for transformation projects designed to improve flow through the housing pathway for people with mental health issues and/or autism and reduce expenditure on residential placements on an on-going basis in 2020/21 falls out in 2021/22.	-1,000	0				-1,000
21AD12	Mental Health & Autism: One - off contribution to the cost of residential placements for people with mental health issues and/or autism in 2020/21 out in 2021/22.	-1,750	0				-1,750
19PA1 & 20AD3 & 21AD6	Population Changes for Adults with Learning Disabilities: Funding for Demographic Changes built into existing MTFP based on increasing current spend by growth indices developed by Emerson & Hatton for the incidence of learning disability in the general population.	2,342	2,436				4,778
20AD1 & 21AD7	Population Changes: Learning Disability expenditure is higher than existing MTFP assumptions and planned demographic growth based on forecast position for 2019/20. Additional pressure assumes on-going effect of 2019/20 activity then £2.0m per annum net package growth from 2020/21 onwards (based on average growth over last two years).	1,200	1,100				2,300
21AD8	Population Changes: expenditure on the social care element of educational placements for young adults aged 18 - 25 is expected to continue to grow in 2021/22 and 2022/23.	300	300				600

Adult Services - Pressures and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
19PA1 & 20AD3 & 21AD16	Population Changes for Older People: impact of Demographic Changes built into existing MTFP - additional packages of care required for growing and ageing population. Based on uplifting existing budgets by Office for National Statistics population estimates.	3,234	3,364				6,598
21AD20	Staffing: additional adult social work capacity to support young people moving from Children's to Adult Social Care.	50	0				50
20AD4/ 21AD18	Inflation: uplifts to Care Packages (links to increased cost for providers driven by increases to the National Living Wage and other costs) .	1,100	1,100				2,200
21AD17	Service Review: The council's new contractual arrangements for homecare ("Live Well at Home") will be implemented in 2021 and will enable closer partnership with local home support providers to maintain capacity and improved outcomes for the system. Pressure reflects implementation costs and change to paying for planned hours for home support to aid financial planning and stability for providers. Significant benefits are expected through moving away from a transactional relationship with providers.	1,100	0				1,100

Adult Services - Pressures and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
20AD17U	Service Review: Saving 20AD17 was reprofiled to reflect updated timescale for the implementation of commercial changes relating to the way the council commissions care home placements. Phasing reflects turnover of placements and ability to move to block contracting arrangements as existing spot placements come to an end. (links to 20AD17)	-333	-334				-667
	Total Previously Agreed Pressures & Investments	5,293	8,086	0	0	0	13,379
	New Pressures & Investments						
22AS9	Risk Fund to meet anticipated ongoing short term pressures linked to costs arising from the cessation of Government support from Infection Control Fund. Equivalent to 0.7% of ASC budget	1,350					1,350
22AS1	On-going funding for winter activity. Links to continuation of improved Better Care Fund Grant in 2021/22.	1,200					1,200
22AS2	Increase funding for mental health to reflect agreed activity levels		1,503				1,503
22AS3	Better Care Fund Pool – additional activity and expenditure for under 65 year olds with physical disabilities	750					750
22AS4	Continue contribution to the Oxfordshire Homelessness Partnership beyond 2021/22		250				250
	Total New Pressures & Investments	3,300	1,753	0	0	0	5,053
	Total Pressures & Investments	8,593	9,839	0	0	0	18,432

Adult Services - Pressures and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Savings						
	Previously Agreed Savings						
21AD28	Community Capacity: a reduction in care home placements generated by better support in the community (1% = approx 7-8 placements costing £0.3m per annum @ £800 per week average). Assumes reduction from Q4 of 2020/21 onwards. (links to 21AD1)	-225					-225
21AD26	Care Workforce: support at home activity continued at a lower than budgeted level in 2020/21 ahead of a review of homecare. The one -off saving in 2020/21 will be removed in 2021/22.	600					600
21AD27	Care Workforce: completed re-ablement packages continue to be below contracted level in 2020/21. One off saving will be removed in 2021/22.	600					600
	Total Adult Services Previously Agreed Savings	975	0	0	0	0	975
	New Savings						
22AS10	1% reduction in demand pressures flowing from Forum & reduction in vacancies etc	-1,000					-1,000
22AS11	On-going effect of reduction in number of short stay residential beds	-600					-600
22AS12	Review the council's main block contract for care home beds to reduce the number of residential beds and the need for additional spot purchased beds.	-600					-600

Adult Services - Pressures and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
22AS13	Individual Reviews: reviews of older people receiving support at home to ensure they have the right level of support.	-600					-600
22AS14	Review options and consider alternative ways of tracking home support visits		-125				-125
22AS15	1% reduction in demand pressures flowing from Forum & reduction in service voids etc	-1,000					-1,000
22AS16	21AD9 Health & Safety for night time fire risk one – off in 2020/21. Remove on-going funding as actions needed were one – off in 2020/21.	-300					-300
22AS17	Review of Community Support Service - hold staffing vacancies & transport savings	-100					-100
22AS18	Additional service user income as a result of Mental Health Section 117 eligibility reviews	-50					-50
22AS19	Release uncommitted Care Act and Independent Living Fund Budget	-259					-259
22AS20	Transitions Project to help people move from Children's to Adult Social Care is proceeding within current resources	-100					-100
22AS21	On-going Staffing Vacancies	-100					-100
22AS22	Release one – off project funding (in reserves) not now required	-60	60				0
22AS23	Review and refocus Co-Production Activity	-75					-75
22AS24	Provision Cycle – full year effect of savings arising from the new Health, Education & Social Care Team.	-316					-316

Adult Services - Pressures and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
22AS25	Business Administration savings	-83					-83
22AS26	Finance Functions: net efficiency saving expected to be achieved by the council following the implementation of a new team and updated processes to support Social Care payments and the assessment and collection of service user income	-271					-271
	Total New Savings	-5,514	-65	0	0	0	-5,579
	Total Savings	-4,539	-65	0	0	0	-4,604
	Total Net Position	4,054	9,774	0	0	0	13,828

Public Health - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Pressures						
	Previously Agreed Pressures & Investments						
21PH6	Weight management services - existing capacity will be doubled through revised contract arrangements and will support an additional 1% of the local population unmet need	210	0	0	0	0	210
21PH3	Estimated Public Health funded staff salary inflation (to be met from Public Health grant funding)	46	47	48		0	141
	Total Previously Agreed Pressures & Investments	256	47	48	0	0	351
	New Pressues & Investments						
22PH03	Public Health Inequalities Fund	150					150
22PH04	Increase in scale of support for anticipated long term rise in Domestic Abuse need	80					80
	Total New Pressures & Investments	230	0	0	0	0	230
	Total Pressures & Investments	486	47	48	0	0	581

Public Health - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Savings						
	Previously Agreed Savings						
21PH16	Use the Public Health reserve to manage pressures and savings within the ringfenced grant funding	144	-37	-33	0		74
21PH8	Jubilee House - review and halve hot desk provision for council staff when current arrangements end in November 2022. Retain 8 desks.	0	-10	-15	0		-25
21PH11	Sexual Health - move to on-line testing offer for sexually transmitted diseases	-200	0	0	0		-200
21PH14	Smoking Cessation Service (non - statutory currently) - contract break point in March 2021. Current contract value is £0.575m per annum. Remodel and reprocur current provision.	-200	0	0	0		-200
21PH15/ 19PPH1	Use of Public Health Reserve to support the costs of the system wise posts as part of the Family Safeguarding model in Children's Services. Total contribution of £0.425m in 2020/21 and 2021/22. (See 21CS21)	0	425	0	0		425
	Total Previously Agreed Savings	-256	378	-48	0	0	74

Public Health - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	New Savings						
22PH05	School Vision Screening – efficiencies in service cost	-30					-30
22PH06	Weight Management Services – procurement efficiencies	-56					-56
22PH07	Contribution to Provision Cycle Hub and Health, Education & Social Care spoke	-332					-332
22PH08	Increased online testing – Sexual Health	-150					-150
22PH09	Review of accident prevention for children and young people	-45					-45
22PH02	Contract Inflation - NHS Pay award	265					265
22PH10	Review Drugs and Alcohol service provision	50	-50				0
22PH11	Contributions to (+) from (-) reserve to balance	-34	50				16
	Total New Savings	-332	0	0	0	0	-332
	Total Savings	-588	378	-48	0	0	-258
	Total Net Position	-102	425	0	0	0	323

Environment & Place - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Pressures & Investments						
	Previously Agreed Pressures & Investments						
21COM11	Improvement in natural environment responses/advice to planning applications and consultations e.g. ecology, biodiversity, natural environment.	40	0	0			40
21COM3	One off cost (totalling £0.4m over 2020/21 and 2021/22) to invest in the improvement of data management and processes to enable timely council-wide responses to planning consultations.	200	-400	0			-200
21COM6	Active and Healthy Travel: supporting the development of county wide walking and cycling provision . This is investment into additional capacity to develop more detailed plans to push forward improved provision for pedestrians and cyclists across the county, further developing the walking and cycling plans for Bicester, Oxford and Didcot, enabling the council to provide better legacy after the OVO races and support the modal shift we need to encourage to reduce carbon. On average 40% of an individuals carbon footprint is the way they travel so this also links to the Climate Action declaration.	54	0	0			54

Environment & Place - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
21COM7	Climate Action mobilisation and investment aligned with the Council's Climate Declaration. The implementation of a joint team with CDC to develop and promote climate action across the Council - including the monitoring of air quality and supporting directorates to deliver carbon reduction activities.	112	0	0			112
21COM8	Digitalisation of development management and enforcement service to enable more efficient, flexible working.	150	0	-300			-150
19COM1	Update of the Oxfordshire Strategic Transport Model. (ending of temp funding)	-500	0	0			-500
21COM9	Development and implementation of a new service delivery model for Travel Planning team, to enable the service to become self financing and provide a better service to customers. Initial investment of £0.250m was made in 2020/21 for 2 years . On going saving to be acheived from 2022/23 is £0.150m	-150	-250	0			-400
21COM1	Strategic Rail Cotswold Taskforce: Phased fall out of partnership contribution of £0.175m made in 2020/21 to progress to progress the significant enhancement of the rail corridor supporting growth in West Oxfordshire.	-90	-85	0			-175
21COM2	Fall out of one-off funding for the development of the flood risk data base in 2020/21 : statutory requirement to hold information on flood assets across the county (by March 2021)	-90	0	0			-90

Environment & Place - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
21COM20	Enhancing the provision of safety related tree maintenance a 2-year programme of works to ensure the safety of trees adjacent to our highways on on our OCC property for which the County has responsibility. Overall investment of totalling £0.6m in 2020/21 and 2021/22. Reduced to £0.250m ongoing.	200	-150	0			50
20COM1	Street Lighting - Energy and Maintenance Costs	150	150	0			300
20COM2	Street Lighting - Borrowing Costs of replacement investment	0	780	0			780
21COM45	New programme of vegetation clearing, cleaning and other minor activities, delivered by 1 gang in the north and 1 gang in the south of the county, the programme to be developed in conjunction with the local members in line with the collaborative programme objectives from the capital programme. Total investment in 2020/21 was £0.640m reduced in 2021/22 to an ongoing £0.320m budget. This is funded by the Capital Programme.	-320	0	0			-320
21COM24	Re-assessment of the costs and the income targets from previous years impacting on the short-term sustainability of continued draw down at a level of £1.9m from the parking account.	0	-300	-450			-750
	Total Previously Agreed Pressures & Investments	-244	-255	-750	0	0	-1,249

Environment & Place - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	New Pressures & Investments						
22EP01	Additional vegetation and drain clearance	200					200
22EP02	Funding to support roll out of Parish implemented 20mph schemes	200					200
	Total New Pressures & Investments	400	0	0	0	0	400
	Total Pressures & Investments	156	-255	-750	0	0	-849
	Savings						
	Previously Agreed Savings						
21COM13	One-off drawdown from S106 penalty monies totalling £0.4m over 2020/21 and 2021/22 (offset 21COM03)	-200	400	0			200
21COM12	New charge for natural environment advice on planning consultations/applications (21COM11)	-10	-10	0			-20
19COM6	Increased Income Target (realised through pre-planning process based on 5yr planned growth projections)	-250	0	0			-250
20COM19	Income from the new Strategic Transport Model.	-80	-100	0			-180
21COM15	Full income realised through recouping S38 income. Additional income increase totals £0.2m since 2020/21 but is offset by a permanent increase in staffing of £0.068m in 2020/21 (21COM5)	-50	0	0			-50

Environment & Place - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
18EE10/ 19COM4/ 19COM14/20 COM12/ 21COM26	Savings from reduced energy and maintenance costs relating to Street Lighting (assumes capital investment)	-600	-1,680	0			-2,280
20COM14/21 COM23	ITU - Planned operating cost savings delayed resulting in an in-year pressures due to wider consideration with joint SEN project. Re-profile of 20COM14.	-400	-400	0			-800
20COM13	ITU - Use of Bus Services Operators Grant to fund net cost of the Comet Bus Service (end of temporary funding)	400	0	0			400
20COM15	Waste Demography	500	0	0			500
20COM27	Release of Highways Maintenance budget (end of temporary funding)	1,500	0	0			1,500
21COM29	Reducing costs of managing Household Waste Recycling Centre sites	-100	0	0			-100
21COM32	Following upgrading of the highways depot facilities as part of the capital programme providing a reduction in the cost on regular maintenance of highway depots.	-100	0	0			-100
21COM34	Community operations has reviewed the core revenue budget for its service improvement activities and has identified that they can be funded from captial grants recharging for officer time as well as capitalising some relevant work.	-50	0	0			-50
	Total Previously Agreed Savings	560	-1,790	0	0	0	-1,230

Environment & Place - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	New Savings						
22EP03	Implementation of Transformation Programme (BAS, Strategic Capability, Provision Cycle etc.)	-1,200					-1,200
22EP04	Street works permit system Realigning resources, priorities and permit discounts to better support managing the network and minimise user disruption.	-225	-305				-530
22EP05	Charges to Developers Appropriate charges for services undertaken for developers that attract a relevant external fee.	-300	-246				-546
22EP06	Waste treatment and recycling facilities Improved recycling facilities at Drayton Highways Depot for tar bound materials and gully waste reducing disposal costs	-70	-120	-50	-250		-490
22EP07	Highway Routine and Reactive Maintenance - Improvements to the management of defects to improve efficiency, enhance quality of repair, and reduce costs.	-100	-100				-200
22EP08	Winter Service - Review of the provision, coverage and use of new technologies of the winter service to reduce costs, improve efficiency and reduce environmental impacts	-100					-100
22EP09	Parking bay suspension - New charge for parking bay suspension to support the administration of them in addition to the loss of income already charged.	-13	-2				-15
22EP10	Fleet management – Reduced costs and effort by consolidating contracts and managing collectively across directorate	0	-100		-100		-200

Environment & Place - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
22EP11	Home to School contract management - Use of technology and improved processes to reduce costs and effort required, providing greater accuracy of expenditure and implementing automated processes	50	-350	-250	-50	-150	-750
22EP12	Highways Records search - Increase fees charged for the Highway Record services to fully recover costs and bring into line with charges made by others	-58					-58
22EP13	COMET fares - Increase the cost of fares to better recover the cost of operating the service but still ensuring charges are affordable.	-10	-5	-5		-10	-30
22EP14	DBS Training - Introduce a charge for DBS training undertaken including a fine for non-attendance.	-145					-145
22EP15	HWRC - Reduce recycling centre maintenance budget	-30					-30
22EP16	Waste Budget - Planned increase to waste budget to accommodate population growth deferred for 12 months	-430	430				0
22EP17	BSOG reserve One - off draw down	-250	250				0
22EP18	Charges to Developers Appropriate charges for services undertaken for developers that attract a relevant external fee (road agreements)	-660	-344	-274	-278		-1,556
22EP19	Highway Pre-app Charges Increase the charges for providing preapplication advice in line with charges made by other authorities	-22					-22
22EP20	Development Management - increase certain non-statutory fees in line with adjacent authorities and charge third party for DM service	-34					-34
22EP21	Archaeology service – increase income through commercialisation and SLAs where appropriate	-30					-30

Environment & Place - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
22EP22	Increase s106 Administration Fee rates by 20%, to better reflect the current costs of administering s106 funds	-30					-30
	Total New Savings	-3,657	-892	-579	-678	-160	-5,966
	Total Savings	-3,097	-2,682	-579	-678	-160	-7,196
	Total Net Position	-2,941	-2,937	-1,329	-678	-160	-8,045

Customers, Organisational Development & Resources - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Pressures						
	Previously Agreed Pressures & Investments						
21COD01	Fall out of Councillor Priority Fund from 2020/21	-945	0				-945
21COD02	Joint Performance and Risk System with CDC - on-going maintenance costs	40	0				40
21COD07	Microsoft Licensing increase costs from 2022	0	300				300
	Total Previously Agreed Pressures & Investments	-905	300	0	0	0	-605
	New Pressures & Investments						
22CODR3	Digital Exclusion - support for County wider initiative to recycle and reissue laptops – focusing on accessibility and inclusion.	100					100
22CODR5	Corporate support for apprenticeships	150					150
22CODR1	The Councillor Priority fund allows elected members to support community projects and priorities in their local areas. Councillors will be able to use this funding over two years, 2021/22 and 2022/23, and is equivalent to £7.5k per Councillor per year.	945	-945				0
22CODR2	HR resourcing pressures	565					565
22CODR4	Coroner's Service - reduction in Ministry of Justice Funding	30					30
	Total New Pressures & Investments	1,790	-945	0	0	0	845
	Total Pressures & Investments	885	-645	0	0	0	240

Customers, Organisational Development & Resources - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Savings						
	Previously Agreed Savings						
20COM21	Cost recovery charges for services provided to Coroner's Service		-5				-5
	Total Previously Agreed Savings	0	-5	0	0	0	-5
	New Savings						
22CODR6	Vacancy management (for 21/22 only) three vacancies across Strategy team	-116	116				0
22CODR7	Reduce the Consultation & Engagement operational budget by 22%.	-10					-10
22CODR8	Vacancy Management (for 21/22 only) one vacancy in the Business & Customer Insight team.	-39	39				0
22CODR9	Book Fund - The proposal is to reduce the Library book fund budget from £1m to £878k a reduction of 12%.	-122					-122
22CODR10	Library vacancy control – pending the development of the Library and Heritage Strategy and subsequent re-design.	-77					-77
22CODR11	Provision of Library security by FM	-20					-20
22CODR12	Deletion of a current vacant post in the Registration service.	-39					-39
22CODR13	Reduction in the repatriation budget.	-23					-23
22CODR14	Review of the ICT Strategy (& business case)	-500					-500

Customers, Organisational Development & Resources - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
22CODR15	ICT Provision of a joint service with CDC will increase income by £50k	-50					-50
22CODR16	On-going from 20/21 half annual salary of Audit Manager charged to Insurance Fund re Counter-fraud activity	-27					-27
22CODR17	IBC – Small reduction in IBC costs notified for 21/22. Current budget also has small balance for funding in year developments requested by OCC only.	-75					-75
22CODR18	Reduce Subscriptions	-10					-10
	Total New Savings	-1108	155	0	0	0	-953
	Total Savings	-1108	150	0	0	0	-958
	Total Net Position	-223	-495	0	0	0	-718

Commercial Development, Assets and Investments - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Pressures & Investments						
	Previously Agreed Pressures & Investments						
21CDAI13	Phased fall out of the initial £0.180m investment made in 2020/21 in relating to work on Climate Action - a key part of the reduction in carbon relates to our property portfolio, this will fund specialist staff and staff training to enhance the internal skills and abilities of the property and estates team to make them self-sufficient by 22/23 and meet the climate action motion.	60	-180	-60			-180
21CDAI2	Enhancement of the property security service within Facilities Management providing security services across all of OCC property portfolio, currently limited to a small number of sites.	200					200
21CDAI5	Review of Hard Facilities Management Services - following the review of the OCC assets we have identified the need for the replacement of hard systems e.g. heating systems etc. this is profiled to manage the replacement over the MTFP.	200	-100	-100			0
20COM7	Atrium (Property database) replacement costs (ending of temp funding)	-25	-15				-40
21CDAI10	Rates Revaluation		19				19
20COM6/ 20CDAI11	Property utility cost increases	130	140	-150			120

Commercial Development, Assets and Investments - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
21CDAI12	Costs to bring our Assets to a satisfactory operating level	700	-500	-200			0
21CDAI14	Phased fall out of £0.338m 2020/21 funding relating to a pressure on the Joint Use Agreements - the current agreements with district for the use of leisure centres by schools require a level of maintenance to be undertaken over the next 3 years	-271	-67				-338
20COM10	Increase share of Joint Control Centre costs - growth in volume (Fire & Rescue Service)		15				15
21COM37	Recalculation of firefighter pensions, leading to increased contribution from employers - original estimate has been revised.	200					200
	Total Previously Agreed Pressures & Investments	1,194	-688	-510	0	0	-4
	New Pressures & Investments						
	Delays to implementation of changes to joint use agreements with leisure centres/other local authorities/school academies (staffing capacity during COVID)	648	-648				0
	Total New Pressures & Investments	648	-648	0	0	0	0
	Total Pressures & Investments	1,842	-1,336	-510	0	0	-4

Commercial Development, Assets and Investments - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	Savings						
	Previously Agreed Savings						
21CDAI9	Review of Catering Services - enhancing the service to enable it to develop a more commercially enhanced operating model with the introduction of a commercial manager and teams to provide a service to external organisations e.g. school academies / other authorities.		-100	-150			-250
20COM23	Increased income from extra demand (Fire & Rescue Service)		-10				-10
21CDAI17	Salix / potential borrowing relating to energy savings and repayments coming to and end	-43	-44				-87
21CDAI8	Further to the implementation of the provision cycle work we will carry out a holistic review of our whole supply chain and existing contractual arrangements, including opportunities to renegotiate various existing arrangements.	-150					-150
20COM20	Impact of greater alignment of services (Fire & Rescue Service)	-150	0	0			-150
20COM22	Fall out of temporary saving in 2019/20 and 2020/21 due to Retained Fire Fighters budget being higher than required.	150	0	0			150
	Total Previously Agreed Savings	-193	-154	-150	0	0	-497

Commercial Development, Assets and Investments - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
	New Savings						
	Transformational, efficiency and service specific saving initiatives will achieve total savings of £3,392,730 out of current budget of £18,848,500 over the next two financial years.						
	In 2021/22 will deliver £1,954,000 of that target:						
22CDAI1	- Transformational efficiencies - £1,350,000	-1,350	-1,578				-2,928
	- Service specific savings – £604,000						
22CDAI2	• Property Strategy – exiting leases	-464					-464
22CDAI3	• Carbon Zero – reduced consultancy spend	-140	140				0
	In 2022/23 will deliver the rest of £1,438,730 of that target:						
	- Combination of further transformational efficiencies, property strategy realised savings and income through commercial traded services such as:						
	• Total Facilities Management (TFM) services for schools and other potential clients e.g. -						
	o H&S and compliance advice and support						
	o Catering (school meals and hospitality)						
	o Cleaning						
	o Planned Maintenance & Reactive support						
	o Minor project works / project management						
	• HR advice and support for schools						
22CDAI4	Charging a more commercial rate for legal service provided to Capital projects	-50					-50

Commercial Development, Assets and Investments - Pressures, Investments and Savings

Ref	Description	2021/22	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000	£000
22CDAI5	Review of Mid-Level and Supervisory Leadership Level	-100	-100	-50			-250
22CDAI6	Review of Wholetime Firefighter activity (prevention and protection)	0	-45	-45			-90
22CDAI7	Review of Business Support teams and Commercial Training Service	-25	-25				-50
22CDAI8	Increase in Trading Standards Income from Chargeable Services	-20					-20
22CDAI9	Reduction in hours for Principal Trading Standards Officer	-24					-24
22CDAI10	Reduction in capacity dedicated to road traffic enforcement	-27					-27
22CDAI11	Reduction in Trading Standards sampling and testing budgets	-5					-5
22CDAI12	Miscellaneous efficiency savings in Trading Standards	0	-15				-15
	Total New Savings	-2,205	-1,623	-95	0	0	-3,923
	Total Savings	-2,398	-1,777	-245	0	0	-4,420
	Total Net Position	-556	-3,113	-755	0	0	-4,424

Draft Council Tax and Precepts 2021/22

Council Tax Data

1. In order to set its budget for 2021/22, 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 **£407,954,357.01** as shown in the proposed Medium Term Financial Strategy (Section 4.1) the calculation of the Band D Council Tax for 2021/22 is as follows:

Council Tax Calculation 2021/22

	£m
County Council net expenditure after specific grants	479.903
Less: Revenue Support Grant	0.000
Business Rates Top Up	-40.546
Non-Domestic Rating Income	-34.424
Council Tax Collection Fund Adjustments	1.021
Business Rates Collection Fund Adjustments	0.000
Council Tax Requirement (R)	407.954
Council Tax Base (assuming losses on collection) (T)	259,329.76
Band D Council Tax (R/T)	£1,573.11

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.

Table 1**Council Tax by Property Band for Oxfordshire County Council**

Assuming a Band D council tax of £1,573.11, the council tax for other bands is as follows:

Property Band	Property Values	Band D Proportion	2021/22 £ p
A	Up to £40,000	6/9	1,048.74
B	Over £40,000 and up to £52,000	7/9	1,223.53
C	Over £52,000 and up to £68,000	8/9	1,398.32
D	Over £68,000 and up to £88,000	9/9	1,573.11
E	Over £88,000 and up to £120,000	11/9	1,922.69
F	Over £120,000 and up to £160,000	13/9	2,272.27
G	Over £160,000 and up to £320,000	15/9	2,621.85
H	Over £320,000	18/9	3,146.22

Table 2**Allocation of Precept to Districts**

The County Council precept (£407,954,357) 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	55,615.90	87,489,953.81
Oxford City	45,705.60	71,899,957.26
South Oxfordshire	59,171.20	93,082,833.41
Vale of White Horse	53,919.10	84,820,699.99
West Oxfordshire	44,917.96	70,660,912.54
TOTAL	259,329.76	407,954,357.01

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 2021.

Detailed Revenue Budget 2021/22

19 January 2021 - Cabinet



Revenue Budget 2021/22
Summary

		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
		£000	£000	£000	£000	£000	£000	£000	£000
Children's Services	Expenditure	390,857	404	1,068	0	3,727	483	-2,122	394,417
	Recharge Income	-6,809	151	0	0	0	-15	-1,015	-7,688
	DSG income	-220,544	-1,292	0	0	0	0	3,788	-218,048
	Grant income	-18,769	-98	0	0	0	0	2,691	-16,176
	Income	-14,061	954	-1	0	0	0	-237	-13,345
		130,674	119	1,067	0	3,727	468	3,105	139,160
Adult Services	Expenditure	214,692	417	-93	0	6,268	-2,142	-101	219,041
	Recharge Income	-8,212	65	0	0	0	100	-284	-8,331
	Grant income	-10,391	0	0	0	0	0	0	-10,391
	Income	-2,042	-482	-25	0	0	0	-2	-2,551
		194,047	0	-118	0	6,268	-2,042	-387	197,768
Public Health	Expenditure	29,950	1,518	0	0	0	-102	331	31,697
	Recharge Income	-177	0	0	0	0	0	0	-177
	Grant income	-29,722	-1,518	0	0	0	0	1	-31,239
	Income	-51	0	0	0	0	0	0	-51
		0	0	0	0	0	-102	332	230
Environment & Place	Expenditure	112,383	4,375	1,390	0	556	-2,569	369	116,504
	Recharge Income	-28,382	-103	-877	0	-1,350	700	-2	-30,014
	Grant income	851	-3,788	0	0	0	0	0	-2,937
	Income	-20,590	54	-272	0	1,110	-1,527	-798	-22,023
			64,262	538	241	0	316	-3,396	-431
Customers, Organisational Development & Resources	Expenditure	46,561	114	0	0	-905	528	-173	46,125
	Recharge Income	-5,606	24	-31	0	0	-27	185	-5,455
	Grant income	-837	0	0	0	0	0	0	-837
	Income	-6,931	-294	-48	0	0	-169	0	-7,442
		33,187	-156	-79	0	-905	332	12	32,391
Commerical Development, Assets & Investments	Expenditure	65,892	-3,932	114	0	1,001	-1,355	1,160	62,880
	Recharge Income	-10,541	4,084	0	0	0	-220	-249	-6,926
	Grant income	-1,401	1,401	0	0	0	0	0	0
	Income	-3,156	-2,092	-14	0	0	-20	-299	-5,581
		50,794	-539	100	0	1,001	-1,595	612	50,373

Revenue Budget 2021/22
Summary

		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
		£000	£000	£000	£000	£000	£000	£000	£000
Strategic Measures and Contributions to/from Reserves	Expenditure	42,016	98	0	0	3,609	13,358	-3,198	55,883
	Recharge Income	-3,937	0	0	0	0	0	0	-3,937
	Grant income	-27,030	-60	0	-17,710	0	0	9	-44,791
	Income	-8,308	0	0	0	-3,098	2,702	0	-8,704
		2,741	38	0	-17,710	511	16,060	-3,189	-1,549
OxLEP	Expenditure	2,002	0	0	0	0	0	0	2,002
	Recharge Income	-314	0	0	0	0	0	0	-314
	Grant income	-1,605	0	0	0	0	0	0	-1,605
	Income	-83	0	0	0	0	0	0	-83
		0	0	0	0	0	0	0	0
Net Operating Budget		475,705	0	1,211	-17,710	10,918	9,725	54	479,903
General Government Grant	Grant income	-40,546	0	0	0	0	0	0	-40,546
Business Rates from District Councils	Other Income	-35,125	0	0	0	0	0	2,701	-32,424
Collection Fund Surpluses/Deficits	Other Income	-8,610	0	0	0	0	0	9,610	1,000
Care Leavers Discount	Other Income	21	0	0	0	0	0	0	21
COUNCIL TAX REQUIREMENT		391,445	0	1,211	-17,710	10,918	9,725	12,365	407,954
	Expenditure	904,353	2,994	2,479	0	14,256	8,201	-3,734	928,549
	Recharge Income	-63,978	4,221	-908	0	-1,350	538	-1,365	-62,842
	DSG income (*)	-220,544	-1,292	0	0	0	0	3,788	-218,048
	Grant income	-129,450	-4,063	0	-17,710	0	0	2,701	-148,522
	Other Income	-98,936	-1,860	-360	0	-1,988	986	10,975	-91,183
COUNCIL TAX REQUIREMENT		391,445	0	1,211	-17,710	10,918	9,725	12,365	407,954

(*) Notes

1. DSG = Dedicated Schools Grant.
2. For Children's Services further changes will be required to reflect revised pupil numbers and academy conversions.

Revenue Budget 2021/22
Children's Services

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
				£000	£000	£000	£000	£000	£000	£000	£000
CEF1	CEF1	<u>EDUCATION & LEARNING</u>									
CEF1-1	CEF1-1	Management & Central Costs (including administration)	expenditure recharge Income DSG income grant income income	2,225 0 -809 0 0	1 0 -11 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	-4 0 0 0 0	-179 0 0 0 0	2,043 0 -820 0 0
				1,416	-10	0	0	0	-4	-179	1,223
CEF1-2	CEF1-2	SEND Service	expenditure recharge Income DSG income grant income income	53,861 -591 -48,232 0 -1,293	21 0 -36 0 0	0 0 0 0 -1	0 0 0 0 0	194 0 0 0 0	713 0 -616 0 0	-1,145 0 1,167 0 0	53,644 -591 -47,717 0 -1,294
				3,745	-15	-1	0	194	97	22	4,042
CEF1-3	CEF1-3	Learning & School Improvement	expenditure recharge Income DSG income grant income income	5,615 -1,390 -1,368 -1,249 -42	-163 147 -26 0 7	38 0 0 0 0	0 0 0 0 0	0 0 0 0 0	-21 0 13 0 0	255 -156 1 0 -105	5,724 -1,399 -1,380 -1,249 -140
				1,566	-35	38	0	0	-8	-5	1,556
CEF1-4	CEF1-4	Access to Learning (Including Home to School Transport recharge)	expenditure recharge Income DSG income grant income income	27,828 -372 -3,777 0 -7	51 37 -54 0 0	877 0 0 0 0	0 0 0 0 0	1,300 0 0 0 0	-230 -15 -13 0 0	-138 -1 110 0 0	29,688 -351 -3,734 0 -7
				23,672	34	877	0	1,300	-258	-29	25,596
CEF1-5	CEF1-5	Learner Engagement	expenditure recharge Income DSG income grant income income	2,879 0 -2,498 0 -271	120 0 0 0 -1	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	-7 0 0 0 0	0 0 0 0 0	2,992 0 -2,498 0 -272
				110	119	0	0	0	-7	0	222
		SUBTOTAL EDUCATION & LEARNING		30,509	93	914	0	1,494	-180	-191	32,639

Revenue Budget 2021/22
Children's Services

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21 £000	Permanent Virements Agreed in 2020/21 £000	Inflation £000	Function and Funding Changes £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Proposed Virements £000	Budget 2021/22 £000
CEF2	CEF2	<u>CHILDREN'S SOCIAL CARE</u>									
CEF2-1	CEF2-1	Management & Central Costs (including administration)	expenditure recharge Income DSG income grant income income	6,427 -37 0 0 -65	-743 0 0 0 1	0 0 0 0 0	0 0 0 0 0	-743 0 0 0 0	-151 0 0 0 0	1,347 0 0 0 -1	6,137 -37 0 0 -65
				6,325	-742	0	0	-743	-151	1,346	6,035
CEF2-2	CEF2-2	Social Care	expenditure recharge Income DSG income grant income income	29,901 -160 0 -1,921 -1,077	-993 -18 0 0 1,047	0 0 0 0 0	0 0 0 0 0	187 0 0 0 0	2,117 0 0 0 0	-1,203 0 0 -26 0	30,009 -178 0 -1,947 -30
				26,743	36	0	0	187	2,117	-1,229	27,854
		SUBTOTAL CHILDREN'S SOCIAL CARE		33,068	-706	0	0	-556	1,966	117	33,889
CEF3	CEF3	<u>CHILDREN'S SOCIAL CARE COUNTYWIDE SERVICES</u>									
CEF3-1	CEF3-1	Corporate Parenting	expenditure recharge Income DSG income grant income income	50,213 -2,492 0 -250 -315	363 0 0 -98 -1	151 0 0 0 0	0 0 0 0 0	2,519 0 0 0 0	-393 0 0 0 0	4,439 -880 0 0 -281	57,292 -3,372 0 -348 -597
				47,156	264	151	0	2,519	-393	3,278	52,975
CEF3-2	CEF3-2	Safeguarding	expenditure recharge Income DSG income grant income income	4,478 -189 -64 0 -150	196 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	-312 0 0 0 0	142 0 0 0 0	4,504 -189 -64 0 -150
				4,075	196	0	0	0	-312	142	4,101
CEF3-3	CEF3-3	Services for Disabled Children	expenditure recharge Income DSG income grant income income	9,574 -10 0 0 0	-261 0 0 0 0	1 0 0 0 0	0 0 0 0 0	270 0 0 0 0	-411 0 0 0 0	22 0 0 0 0	9,195 -10 0 0 0
				9,564	-261	1	0	270	-411	22	9,185

Revenue Budget 2021/22
Children's Services

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
				£000	£000	£000	£000	£000	£000	£000	£000
CEF4-5	CEF4-5	Capitalised Repairs & Maintenance	expenditure	1,567	0	0	0	0	0	0	1,567
			recharge Income	0	0	0	0	0	0	0	0
			DSG income	-1,567	0	0	0	0	0	0	-1,567
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0
		SUBTOTAL SCHOOLS		216	0	0	0	0	0	0	216
CEF5	CEF5	<u>CHILDREN'S SERVICES' CENTRAL COSTS</u>									
CEF5-1	CEF5-1	Management, Admin & Central Support	expenditure	1,717	-37	0	0	0	-102	-188	1,390
			recharge Income	0	0	0	0	0	0	0	0
			DSG income	-386	0	0	0	0	0	0	-386
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				1,331	-37	0	0	0	-102	-188	1,004
CEF5-2	CEF5-2	Premature Retirement Compensation	expenditure	3,377	57	0	0	0	0	0	3,434
			recharge Income	0	0	0	0	0	0	0	0
			DSG income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				3,377	57	0	0	0	0	0	3,434
CEF5-3	CEF5-3	Joint Commissioning Recharge	expenditure	1,088	0	0	0	0	0	0	1,088
			recharge Income	0	0	0	0	0	0	0	0
			DSG income	-133	0	0	0	0	0	0	-133
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				955	0	0	0	0	0	0	955
		SUBTOTAL CEF CENTRAL COSTS		5,663	20	0	0	0	-102	-188	5,393
			expenditure	390,857	404	1,068	0	3,727	483	-2,122	394,417
			recharge Income	-6,809	151	0	0	0	-15	-1,015	-7,688
			DSG income	-220,544	-1,292	0	0	0	0	3,788	-218,048
			grant income	-18,769	-98	0	0	0	0	2,691	-16,176
			income	-14,061	954	-1	0	0	0	-237	-13,345
		BUDGET CONTROLLABLE BY CHILDREN'S SERVICES		130,674	119	1,067	0	3,727	468	3,105	139,160

Revenue Budget 2021/22
Adult Services

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
				£000	£000	£000	£000	£000	£000	£000	£000
SCS1	SCS1	ADULT SOCIAL CARE									
SCS1-1	SCS1-1	<u>Pooled Budget Contributions</u>									
SCS1-1A	SCS1-1A	Better Care Fund Pool Contribution	Expenditure	79,720	362	-7	0	4,026	-850	-1,758	81,493
			Recharge Income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				79,720	362	-7	0	4,026	-850	-1,758	81,493
SCS1-1B	SCS1-1B	Adults with Care and Support Needs Pool	Expenditure	95,358	346	-86	0	1,092	-1,450	2,434	97,694
			Recharge Income	0	0	0	0	0	0	0	0
			income	-2	2	0	0	0	0	0	0
				95,356	348	-86	0	1,092	-1,450	2,434	97,694
		Subtotal Pooled Budget Contributions		175,076	710	-93	0	5,118	-2,300	676	179,187
SCS1-2	SCS1-2	Adult Protection & Mental Capacity	Expenditure	4,078	-264	0	0	0	-101	-17	3,696
			Recharge Income	-264	264	0	0	0	0	0	0
			income	-30	0	0	0	0	0	0	-30
		Subtotal Adult Protection & Mental Capacity		3,784	0	0	0	0	-101	-17	3,666
SCS1-3	SCS1-3	Provider & Support Services	Expenditure	10,816	362	0	0	88	-141	1,069	12,194
			Recharge Income	-7,025	-143	0	0	0	100	-134	-7,202
			income	-1,157	-277	-24	0	0	0	0	-1,458
		Subtotal Provider & Support Services		2,634	-58	-24	0	88	-41	935	3,534
SCS1-4	SCS1-4	Domestic Violence & Abuse Support Service	Expenditure	901	0	0	0	0	0	0	901
			Recharge Income	0	0	0	0	0	0	0	0
			Grant income	0	0	0	0	0	0	0	0
			income	-422	1	0	0	0	0	0	-421
		Subtotal Domestic Violence & Abuse Support Service		479	1	0	0	0	0	0	480
SCS1-5	SCS1-5	Housing Related Support	Expenditure	1,121	0	0	0	-88	0	0	1,033
			Recharge Income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
		Subtotal Housing Related Support		1,121	0	0	0	-88	0	0	1,033

Revenue Budget 2021/22
Adult Services

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
				£000	£000	£000	£000	£000	£000	£000	£000
SCS1-6	SCS1-6	Other Funding	Expenditure	2,249	-700	0	0	1,100	1,031	-600	3,080
			Recharge Income	0	-7	0	0	0	0	0	-7
			Grant income	-10,391	0	0	0	0	0	0	-10,391
			income	0	0	0	0	0	0	0	0
		Subtotal Other Funding		-8,142	-707	0	0	1,100	1,031	-600	-7,318
SCS1-7	SCS1-7	Adult Social Care Recharges	Expenditure	4	0	0	0	0	0	0	4
SCS1-8	SCS1-8		Recharge Income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
		Subtotal Adult Social Care Recharges		4	0	0	0	0	0	0	4
SCS1-9	SCS1-9	Adult Social Care Staffing & Infrastructure	Expenditure	13,745	191	0	0	50	-129	-388	13,469
			Recharge Income	-197	0	0	0	0	0	0	-197
			income	-96	-132	0	0	0	0	0	-228
		Subtotal Adult Social Care Staffing & Infrastructure		13,452	59	0	0	50	-129	-388	13,044
		TOTAL ADULT SOCIAL CARE		188,408	5	-117	0	6,268	-1,540	606	193,630
SCS2	SCS2	Commissioning	Expenditure	6,700	120	0	0	0	-502	-841	5,477
			Recharge Income	-726	-49	0	0	0	0	-150	-925
			income	-335	-76	-1	0	0	0	-2	-414
				5,639	-5	-1	0	0	-502	-993	4,138
		TOTAL COMMISSIONING		5,639	-5	-1	0	0	-502	-993	4,138
			Expenditure	214,692	417	-93	0	6,268	-2,142	-101	219,041
			Recharge Income	-8,212	65	0	0	0	100	-284	-8,331
			Grant income	-10,391	0	0	0	0	0	0	-10,391
			Income	-2,042	-482	-25	0	0	0	-2	-2,551
		BUDGET CONTROLLABLE BY ADULT SERVICES		194,047	0	-118	0	6,268	-2,042	-387	197,768

Revenue Budget 2021/22
Public Health

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
				£000	£000	£000	£000	£000	£000	£000	£000
PH1 & 2	PH1 & 2	Public Health Functions									
PH1	PH1	Public Health Functions	Expenditure	29,317	1,518	0	0	-144	-102	331	30,920
			recharge income	-177	0	0	0	0	0	0	-177
			grant income	0	0	0	0	0	0	0	0
			income	-51	0	0	0	0	0	0	-51
				29,089	1,518	0	0	-144	-102	331	30,692
PH3	PH3	Public Health Recharges	expenditure	633	0	0	0	0	0	0	633
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				633	0	0	0	0	0	0	633
PH4	PH4	Grant Income	expenditure	0	0	0	0	144	0	0	144
			recharge income	0	0	0	0	0	0	0	0
			grant income	-29,722	-1,518	0	0	0	0	1	-31,239
			income	0	0	0	0	0	0	0	0
		SUBTOTAL GRANT INCOME		-29,722	-1,518	0	0	144	0	1	-31,095
			expenditure	29,950	1,518	0	0	0	-102	331	31,697
			recharge income	-177	0	0	0	0	0	0	-177
			grant income	-29,722	-1,518	0	0	0	0	1	-31,239
			income	-51	0	0	0	0	0	0	-51
		BUDGET CONTROLLABLE BY PUBLIC HEALTH		0	0	0	0	0	-102	332	230

Revenue Budget 2021/22
Environment & Place

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
				£000	£000	£000	£000	£000	£000	£000	£000
EE1		<u>PLANNING & PLACE</u>									
EP1	PG2-1	Planning & Place Management	expenditure	503	0	0	0	0	0	3	506
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				503	0	0	0	0	0	3	506
EP2	PG2-2	Innovation Hub	expenditure	1,381	2,873	0	0	-500	-2	5	3,757
			recharge income	-511	215	0	0	0	0	0	-296
			grant income	1,078	-2,993	0	0	0	0	0	-1,915
			income	-1,178	0	0	0	-80	0	0	-1,258
				770	95	0	0	-580	-2	5	288
EP3	PG2-3	Growth & Place	expenditure	5,161	0	0	0	-150	-4	35	5,042
			recharge income	-67	1	0	0	0	0	-1	-67
			grant income	0	0	0	0	0	0	0	0
			income	-4,374	0	-3	0	-300	-682	1	-5,358
				720	1	-3	0	-450	-686	35	-383
EP4	PG2-4	Strategic Infrastructure & Planning	expenditure	4,367	0	0	0	176	-15	22	4,550
			recharge income	-58	1	0	0	0	0	-1	-58
			grant income	0	0	0	0	0	0	0	0
			income	-1,088	0	-11	0	-10	-94	0	-1,203
				3,221	1	-11	0	166	-109	21	3,289
		TOTAL PLANNING & PLACE		5,214	97	-14	0	-864	-797	64	3,700
EE2		<u>COMMUNITY OPERATIONS</u>									
	COM1	Communities Management Costs	expenditure		486	0	0	0	-1,200	-448	-1,162
			recharge income		0	0	0	0	0	0	0
			income		0	0	0	0	0	0	0
					486	0	0	0	-1,200	-448	-1,162

Revenue Budget 2021/22
Environment & Place

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22	
				£000	£000	£000	£000	£000	£000	£000	£000	
EE2-1	COM2-1	Community Operations Management	expenditure	-819	0	0	0	0	-8	-40	-867	
			recharge income	-65	0	0	0	0	0	0	0	-65
			income	-2,550	0	-21	0	1,500	-300	0	0	-1,371
				-3,434	0	-21	0	1,500	-308	-40	-2,303	
EE2-2	COM2-2	Infrastructure Operations										
EE2-21	COM2-21	Highways Maintenance	expenditure	19,954	2,817	218	0	-670	130	54	22,503	
			recharge income	-2,009	-320	0	0	0	0	0	0	-2,329
			grant income	0	0	0	0	0	0	0	0	0
			income	-55	-190	-1	0	0	0	0	1	-245
			17,890	2,307	217	0	-670	130	55	19,929		
EE2-22	COM2-22	Transport Operations										
EE2-22A	COM2-22A	Community Delivery	expenditure	2,442	0	0	0	0	-67	7	2,382	
			recharge income	-77	0	0	0	0	0	0	0	-77
			grant income	-227	0	0	0	0	0	0	0	-227
			income	-271	0	-5	0	0	0	0	0	-276
			1,867	0	-5	0	0	-67	7	1,802		
EE2-22B	COM2-22B	Network Management	expenditure	1,336	-50	0	0	0	0	758	2,044	
			recharge income	0	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0	0
			income	-2,014	0	-56	0	0	-238	-801	-3,109	
			-678	-50	-56	0	0	-238	-43	-1,065		
EE2-22C	COM2-22C	Parking Management	expenditure	6,928	1	24	0	0	-1	3	6,955	
			recharge income	0	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0	0
			income	-7,294	0	-146	0	0	0	0	0	-7,440
			-366	1	-122	0	0	-1	3	-485		
EE2-22D	COM2-24	Supported Transport	expenditure	37,823	795	747	0	1,300	-931	24	39,758	
			recharge income	-25,008	0	-877	0	-1,300	700	0	-26,485	
			grant income	0	-795	0	0	0	0	0	-795	
			income	-730	0	-14	0	0	-155	0	-899	
			12,085	0	-144	0	0	-386	24	11,579		

Revenue Budget 2021/22
Environment & Place

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
				£000	£000	£000	£000	£000	£000	£000	£000
EE2-23	COM2-23	Asset Data & Systems	expenditure	1,754	-58	0	0	0	-11	9	1,694
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	-247	56	-3	0	0	-58	2	-250
			1,507	-2	-3	0	0	-69	11	1,444	
EE2-2	COM2	Subtotal Infrastructure Operations		32,305	2,256	-113	0	-670	-631	57	33,204
EE2-4	COM2-4	Commissioning									
EE2-41	COM2-41	Highways Contract Management	expenditure	2,664	-2,445	0	0	0	0	-29	190
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	-188	188	0	0	0	0	0	0
			2,476	-2,257	0	0	0	0	-29	190	
EE2-42	COM2-42	Waste Management	expenditure	27,687	-43	401	0	400	-460	-43	27,942
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	-601	0	-12	0	0	0	-1	-614
			27,086	-43	389	0	400	-460	-44	27,328	
		Subtotal Commissioning		29,562	-2,300	389	0	400	-460	-73	27,518
EE2-5	COM2-5	Integration & Improvement	expenditure	577	-1	0	0	0	0	4	580
			recharge income	-50	0	0	0	-50	0	0	-100
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
			527	-1	0	0	-50	0	4	480	
		TOTAL COMMUNITY OPERATIONS		58,960	-45	255	0	1,180	-1,399	-52	58,899
EE3		<u>GROWTH & ECONOMY</u>									
EP	PG3-3	Infrastructure Delivery	expenditure	625	0	0	0	0	0	5	630
			recharge income	-537	0	0	0	0	0	0	-537
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
			88	0	0	0	0	0	5	93	

Revenue Budget 2021/22
Environment & Place

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21 £000	Permanent Virements Agreed in 2020/21 £000	Inflation £000	Function and Funding Changes £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Proposed Virements £000	Budget 2021/22 £000
EP	PG3-4	Growth Deal Capacity Fund	expenditure	0	0	0	0	0	0	0	0
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0
		TOTAL GROWTH & ECONOMY		88	0	0	0	0	0	5	93
			expenditure	112,383	4,375	1,390	0	556	-2,569	369	116,504
			recharge income	-28,382	-103	-877	0	-1,350	700	-2	-30,014
			grant income	851	-3,788	0	0	0	0	0	-2,937
			income	-20,590	54	-272	0	1,110	-1,527	-798	-22,023
		BUDGET CONTROLLABLE BY COMMUNITIES		64,262	538	241	0	316	-3,396	-431	61,530

Revenue Budget 2021/22
Customers, Organisational Development and Resources

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
				£000	£000	£000	£000	£000	£000	£000	£000
COD1	COD1	Corporate Services	expenditure	1,751	105	0	0	-945	936	-85	1,762
			recharge income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	-119	0	-119
				1,751	105	0	0	-945	817	-85	1,643
COD2	COD2	Human Resources	expenditure	3,621	9	0	0	0	712	18	4,360
			recharge income	-987	0	0	0	0	0	0	-987
			income	-192	9	-2	0	0	0	0	-185
				2,442	18	-2	0	712	18	3,188	
COD3	COD3	Strategy, Insight & Communications	expenditure	4,127	-239	0	0	40	-67	-2	3,859
			recharge income	-981	0	0	0	0	0	0	-981
			income	-127	18	0	0	0	0	0	-109
				3,019	-221	0	0	40	-67	-2	2,769
COD4	COD4	Digital & ICT	expenditure	11,531	-64	0	0	0	-380	51	11,138
			recharge income	-30	-725	0	0	0	0	0	-755
			income	-287	0	0	0	0	-50	0	-337
				11,214	-789	0	0	0	-430	51	10,046
COD5	COD5	Customer & Culture	expenditure	16,570	36	0	0	0	-308	82	16,380
			recharge income	-2,450	755	-31	0	0	0	0	-1,726
			Grant Income	-837	0	0	0	0	0	0	-837
			income	-5,121	-41	-45	0	0	0	1	-5,206
				8,162	750	-76	0	-308	83	8,611	
COD6	COD6	Finance	expenditure	8,961	267	0	0	0	-365	-237	8,626
			recharge income	-1,158	-6	0	0	0	-27	185	-1,006
			income	-1,204	-280	-1	0	0	0	-1	-1,486
							6,599	-19	-1	0	-392
				46,561	114	0	0	-905	528	-173	46,125
				-5,606	24	-31	0	0	-27	185	-5,455
				-837	0	0	0	0	0	0	-837
				-6,931	-294	-48	0	0	-169	0	-7,442
		BUDGET CONTROLLABLE BY CUSTOMERS, ORGANISATIONAL DEVELOPMENT & RESOURCES		33,187	-156	-79	0	-905	332	12	32,391

Revenue Budget 2021/22
Commercial Development, Assets & Investment

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22		
				£000	£000	£000	£000	£000	£000	£000	£000		
CDA1		Property, Investment & Community Facilities Management											
			CDA1-1 Commercial	expenditure	1,623	-318	0	0	60	-140	-74	1,151	
				recharge income	-387	50	0	0	0	0	0	-337	
				income	0	0	0	0	0	0	0	0	
						1,236	-268	0	0	60	-140	-74	814
			CDA1-2 Strategy	expenditure	857	198	0	0	0	0	-187	868	
				recharge income	0	-145	0	0	0	-70	0	-215	
				income	0	0	0	0	0	0	0	0	
						857	53	0	0	0	-70	-187	653
			CDA1-3 Estates	expenditure	10,066	157	0	0	-209	519	-361	10,172	
				recharge income	-1,592	-99	0	0	0	0	0	-1,691	
				income	-829	-80	0	0	0	0	0	-909	
						7,645	-22	0	0	-209	519	-361	7,572
			CDA1-4 Service Delivery Construction	expenditure	1,173	-239	0	0	0	0	5	939	
				recharge income	-700	69	0	0	0	-100	-1	-732	
				income	0	0	0	0	0	0	0	0	
						473	-170	0	0	0	-100	4	207
			CDA1-5 Hard Services	expenditure	4,246	91	0	0	900	-402	9	4,844	
				recharge income	0	-73	0	0	0	0	0	-73	
				income	0	0	0	0	0	0	0	0	
						4,246	18	0	0	-402	9	4,771	
			CDA1-6 Soft Services	expenditure	5,273	-541	0	0	200	-233	-328	4,371	
				recharge income	-402	75	0	0	0	0	0	-327	
				income	-48	0	-1	0	0	0	0	-49	
			4,823	-466	-1	0	-233	-328	3,995				
CDA1-7 Catering	expenditure	7,294	-4,036	0	0	0	-37	17	3,238				
	recharge income	-7,100	5,000	0	0	0	0	0	-2,100				
	income	0	-880	-6	0	0	0	-1	-887				
			194	84	-6	0	-37	16	251				
CDA1-8 PIFM Leadership	expenditure	0	962	0	0	0	-880	892	974				
	recharge income	0	0	0	0	0	0	0	0				
	income	0	0	0	0	0	0	0	0				
			0	962	0	0	-880	892	974				

Revenue Budget 2021/22
Commercial Development, Assets & Investment

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
				£000	£000	£000	£000	£000	£000	£000	£000
	CDA1-9	PIFM Leadership s/b PIFM Corporate Overheads	expenditure	0	0	0	0	0	0	0	0
			recharge income	0	-817	0	0	0	0	0	-817
			income	0	0	0	0	0	0	0	0
				0	-817	0	0	0	0	0	-817
		TOTAL PROPERTY, INVESTMENT & COMMUNITY FACILITIES MANAGEMENT		19,474	-626	-7	0	951	-1,343	-29	18,420
CDA2		Law & Governance									
	CDA2-1	Legal Services	expenditure	3,866	0	0	0	0	0	20	3,886
			recharge income	-205	0	0	0	0	-50	0	-255
			income	-554	0	0	0	0	0	0	-554
				3,107	0	0	0	0	-50	20	3,077
	CDA2-2	Governance	expenditure	2,771	87	98	0	0	0	18	2,974
			recharge income	0	0	0	0	0	0	0	0
			income	-38	0	0	0	0	0	0	-38
				2,733	87	98	0	0	0	18	2,936
	CDA2-3	Procurement	expenditure	859	0	0	0	-150	0	1,103	1,812
			recharge income	-121	0	0	0	0	0	-248	-369
			income	-2	0	0	0	0	0	-300	-302
				736	0	0	0	-150	0	555	1,141
		TOTAL LAW & GOVERNANCE		6,576	87	98	0	-150	-50	593	7,154
EE4		FIRE & RESCUE SERVICE & COMMUNITY SAFETY									
EE4-1	COM4-2	Fire and Rescue Service	Expenditure	25,522	-375	16	0	200	-126	-99	25,138
			Recharge Income	-24	24	0	0	0	0	0	0
			grant income	-1,401	1,401	0	0	0	0	0	0
			income	-867	-1,105	-2	0	0	0	0	-1,974
				23,230	-55	14	0	200	-126	-99	23,164
EE4-2	COM4-3	Emergency Planning	Expenditure	219	81	0	0	0	0	2	302
			Recharge Income	0	0	0	0	0	0	0	0
			income	0	-27	-1	0	0	0	1	-27
				219	54	-1	0	0	0	3	275

Revenue Budget 2021/22
Commercial Development, Assets & Investment

Ref. 2021/22	Ref. 2020/21	Service Area		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
				£000	£000	£000	£000	£000	£000	£000	£000
EE4-3	COM4-4	Gypsy & Traveller Services	Expenditure	377	1	0	0	0	0	2	380
			Recharge Income	0	0	0	0	0	0	0	0
			income	-465	0	-2	0	0	0	0	-467
				-88	1	-2	0	0	0	2	-87
EE4-4	COM4-5	Trading Standards	Expenditure	1,746	0	0	0	0	-56	11	1,701
			Recharge Income	-10	0	0	0	0	0	0	-10
			income	-353	0	-2	0	0	-20	1	-374
				1,383	0	-2	0	0	-76	12	1,317
		TOTAL FIRE & RESCUE SERVICE and COMMUNITY SAFETY		24,744	0	9	0	200	-202	-82	24,669
CDA4		CDAI Management Costs									
	CDA4-1	CDAI Management Costs	expenditure		0	0	0	0	0	130	130
			recharge income		0	0	0	0	0	0	0
			income		0	0	0	0	0	0	0
				0	0	0	0	0	0	130	130
		TOTAL CDAI Management Costs		0	0	0	0	0	0	130	130
			expenditure	65,892	-3,932	114	0	1,001	-1,355	1,160	62,880
			recharge income	-10,541	4,084	0	0	0	-220	-249	-6,926
			grant income	-1,401	1,401	0	0	0	0	0	0
			income	-3,156	-2,092	-14	0	0	-20	-299	-5,581
		BUDGET CONTROLLABLE BY COMMERICAL DEVELOPMENT, ASSETS & INVESTMENT		50,794	-539	100	0	1,001	-1,595	612	50,373

Revenue Budget 2021/22
Strategic Measures

		Budget 2020/21	Permanent Virements Agreed in 2020/21	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2021/22
		£000	£000	£000	£000	£000	£000	£000	£000
<u>CAPITAL FINANCING</u>									
Principal	Expenditure	9,049				-462			8,587
Interest	Expenditure	15,028				90			15,118
Net Interest on Balances (split income and expenditure)	Expenditure	1,371							1,371
	Recharge Income	-3,512							-3,512
	Other income	-8,308				-3,098	2,702		-8,704
		-10,449	0	0	0	-3,098	2,702	0	-10,845
SUBTOTAL CAPITAL FINANCING		13,628	0	0	0	-3,470	2,702	0	12,860
Contingency	Expenditure	4,858	-8			10,190	-4,904	-4,553	5,583
Recharge to Public Health	Recharge Income	-425							-425
Insurance	Expenditure	2,942					-1,662		1,280
Transformation Savings	Expenditure	-5,464	106				4,003	1,355	0
<u>CONTRIBUTIONS TO/FROM BALANCES</u>									
General Balances	Expenditure	4,591				-3,591	-1,000		0
SUBTOTAL CONTRIBUTIONS TO/FROM BALANCES		4,591	0	0	0	-3,591	-1,000	0	0
<u>CONTRIBUTIONS TO/FROM RESERVES</u>									
Reserves	Expenditure	7,441				-2,618	16,921		21,744
	Other income	0							0
		7,441	0	0	0	-2,618	16,921	0	21,744
Prudential Borrowing costs	Expenditure	2,200							2,200
SUBTOTAL CONTRIBUTIONS TO/FROM RESERVES		9,641	0	0	0	-2,618	16,921	0	23,944

Financial Strategy 2021/22

Overview

1. The Financial Strategy supports the delivery of other council strategies, such as the Corporate Plan and the Capital & Investment Strategy. It links the council's more detailed service plans, asset management plans and capital plans with the longer term to show that the council's plans are financially achievable.
2. This budget is underpinned by a financial strategy to ensure the financial sustainability of the Council, deliver essential services to residents and achieve our vision for thriving communities for everyone in Oxfordshire, within a limited amount of resource. As in previous years, this will be achieved by focusing on continuous improvement, managing demand, driving through efficiencies and increasing income generation.
3. In order to continue to deliver for our residents and thrive in the longer term, financial sustainability and resilience is essential. This requires successful delivery of two critical elements which reflect the financial planning principles for the budget and medium-term strategy:
 - Managing the impact of rising need, caused by population growth and increased complexity, for adult and children's social care through demand management approaches, more effective pathways and delivering better value for money.
 - Responding to the medium to long term impact of the COVID-19 pandemic on our ways of working, workforce, residents and economy.
4. The Council has a good track record in delivering savings and delivering value to our residents, with a constant focus on our strategic outcomes and financial prudence. During 2020/21 the Council has demonstrated a proactive and agile approach to financial management by responding to the emerging risk and challenges arising as a result of the financial impact of the COVID-19 pandemic and taking action to set a revised balanced budget.

Funding Context

5. The Financial Strategies for 2019/20 and 2020/21 both reflected on the high degree of uncertainty about government funding beyond the next financial year (2020/21 and 2021/22 respectively). The funding context for the 2022/23 Financial Strategy is no different.
6. The Comprehensive Spending Review (CSR) expected in 2020 has now been delayed until 2021 with a one-year Spending Review for 2021/22 announced on 25 November 2020. This announcement also confirmed that implementation of the Fair Funding review, and the introduction of 75% Business Rate Retention would be postponed to 2022/23. It was also confirmed that Business Rate baseline reset, which would result

Section 4.5 Financial Strategy

in the loss of business rate growth accumulated since 2013/14, would not be implemented for 2021/22.

7. Following the Spending Review, the Provisional Local Government Settlement and consultation was published on 17 December 2020. The Final Settlement is expected to be published in February 2021.
8. The Provisional Settlement confirmed that the latest planning assumptions for government funding set out in the Budget and Business Planning Report to Cabinet in October 2020 were broadly correct. In addition to this, it included the ability for Council's with responsibility for Adult Social Care to raise an additional Adult Social Care (ASC) Precept of up to 3% over 2021/22 and 2022/23. The MTFS includes proposals to raise a 1% ASC precept in 2021/22 leaving the opportunity to raise a further 2% in 2022/23.

Medium Term

9. We recognise the challenges we face both from the uncertain funding environment and the evolving impact of the COVID-19 pandemic on our communities. There will be a continued focus on service redesign, commercialism, effective contract management and working with partners to secure value for money in delivering our Corporate Plan priorities and ensuring that the organisation is agile and able to respond to emerging needs and priorities.
10. The impact of the Fair Funding Review is unknown. In addition to this, it is not currently clear how the historic levels of borrowing undertaken by HM Treasury in response to the COVID-19 pandemic will impact on the quantum of funding available for local government and the wider public sector. This makes it very difficult to predict the level of government funding available for 2022/23 and beyond.
11. The proposed Medium Term Financial Strategy (MTFS) has a budgeted shortfall of £9.0m in 2022/23. This is after raising an additional £8.2m from a 2% Adult Social Care Precept. In arriving at the calculated shortfall, it is assumed that the business rate baseline is reset (£3.0m) and the Settlement Funding Assessment is reduced as a result of the Fair Funding Review (£7.6m). It is also assumed that there will be an ongoing impact on the council tax base (estimated growth reduced from 1.91% to 1.50%) and council tax collection rates creating a shortfall of £6.6m compared to the previous MTFS assumptions.
12. The MTFS includes a £10.2m for a reserves allocation and contingency budget in 2021/22. Of this, £5.0m will be used to contribute to reserves in 2021/22 on a one-off basis. The full budget will be available in 2022/23 to provide some cover should the Fair Funding Review adversely impact on the Council's funding beyond the assumptions already made.
13. Although the impact of the Fair Funding Review and wider pressures on government resources is unclear, beyond 2022/23 the current working assumption is that the level of government support will remain stable as the review should deliver a clear and sustainable funding model.

Section 4.5 Financial Strategy

14. Tax base growth has been revised down from the existing MTFS assumption of approximately 1.88% to 1.75% for 2023/24. It is forecast to continue at this rate for the remainder of the MTFS.
15. As set out in the Earmarked Reserves and General Balances Policy Statement (Section 4.6) it is expected that the Dedicated Schools Grant (DSG) High Needs Reserve will remain in deficit over the medium term and could reach a deficit balance of £57.2m by the end of the MTFS. This is a common position for authorities with responsibility for schools. The Department for Education (DfE) has confirmed that the DSG is a ring-fenced specific grant separate from the general funding of local authorities and that any deficit an authority may have on its DSG account should be carried forward and not funded by the authority's general reserves. However, the DfE has not brought forward a plan to bring levels of funding for High Needs provision up to sustainable levels. In order to help mitigate the impact of negative reserve on the Council's cash position and overall level of financial resilience, contributions will continue to the demographic risk reserve over the MTFS bringing the reserve total to £25.0m. This reserve, combined with a planned higher level of general balances (as set out in Section 4.6), means that it is possible to partially offset the impact of the expected deficit over the medium term.

Long Term

16. Long term planning is particularly challenging in the current environment. However, in planning for the long term, it remains important to understand both the context of Oxfordshire as well as the main drivers of change. In this context, we need to ensure that the most fundamental issues facing the organisation which have been identified are responded to. Longer term planning needs to account for alternative possible future economic and political environments.
17. The Capital & Investment Strategy sets out the long-term context in which capital expenditure and investment decisions are made to advance the achievement of priority outcomes. This strategy effectively becomes the long-term plan.
18. The capital programme is a ten-year programme which offers strategic choice and options around developing our community assets, responding to the fundamental issues of rising demand in adults and children's services, allowing for a planned approach to replacement of assets and proactively investing in infrastructure to support growth.

Measuring financial performance

19. 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.

Section 4.5 Financial Strategy

20. The CIPFA Financial Resilience Index was last published in December 2019 (an update on when the next iteration will be published is expected soon). The index is a comparative analytical tool based on publicly available information. It is intended to support good financial management by providing an assessment of relative financial health, giving reassurance to councils that are relatively stable or prompting challenge where councils are outliers.
21. The index offers insight into the comparative level of earmarked and general balances held by local authorities. The level of reserves as a percentage of net revenue budget and the rate at which reserves are being depleted are both identified as indicators of financial stress. The Earmarked Reserves and General Balances Policy Statement (Section 4.6) considers the potential stress factors identified by index.

Financial Management

22. 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.
23. 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
24. 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.
25. The first full year of compliance with the FM Code is due for 2021/22. Local Authorities are awaiting guidance from CIPFA setting out the expectations for evidencing compliance with the code.
26. CIPFA has recognised that the coronavirus crisis has seen many local authorities and their finance teams placed under extreme pressure which is ongoing and may impact on the ability to fully implement the FM Code from 2021/22. CIPFA are considering whether 'working towards' full implementation from 2022/23 might be more appropriate, however this needs to be balanced against the evident risks and financial challenges in the sector, which arguably make earlier implementation more important. An announcement from CIPFA is expected soon.

Section 4.5 Financial Strategy

27. 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 2021. All 19 Standards have been assessed as Green 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 2.

DRAFT Key Performance Indicators**Delivering to budget & Achieving Savings:**

Indicator	2021/22 Target	Within MTFP period
Directorates deliver services and achieve planned performance within agreed budget	=<1% budget variation (with service outcomes achieved and planned activity delivered)	=<1% budget variation (with service outcomes achieved and planned activity delivered)
Total outturn variation	0%	0%
Achievement of planned savings	95% of all savings in year	n/a
Progress towards achieving savings in 2021/22	90% of all future savings are on track to be achieved	n/a

Systems and processes operate effectively and are well controlled to reduce and detect error and fraud:

Indicator	2021/22 Target	Within MTFP period
Positive assurance from Internal Audit and External Audit	100%	n/a
Late payments	>95%	>95%

Use of Grants / Earmarked Reserves:

Indicator	2021/22 Target	Within MTFP period
Total outturn variation for DSG grant funded services	Schools and early years to break even. Use of high needs DSG to match Action Plan	Schools and early years to break even. Use of high needs DSG to match Action Plan
Use of non – DSG revenue grant funding	=>95% of grant funding is spent in year.	

Ability to manage unplanned/unforeseen events:

Indicator	2021/22 Target	Within MTFP period
General balance outturn at the risk assessed level	=>the risk assessed level	=>the risk assessed level
Level of General Balances compared to Net Operating Budget	=> 6% of Net Operating Budget	=> 6% of Net Operating Budget
Combined Level of General Balances and Earmarked Reserves compared to Net Operating Budget	=> 15% of Net Operating Budget	=> 15% of Net Operating Budget

Section 4.5 Financial Strategy

Forecast outturn of cost of insurance claims received in year	=< the actuarial assessment	=< the actuarial assessment
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Capital Programme Delivery:

Indicator	2021/22 Target	Within MTFP period
Average cost variation from Concept Design (Gate 1) baseline to Practical Completion (Gate 3)	<=2%	<=1%
Value of committed capital expenditure funded by s106 not yet received	<=5% of total programme	<=2.5% of total programme

Debt Management:

Indicator	2021/22 Target	Within MTFP period
Invoice Collection Rate		
Corporate debtors	97.50%	98%
ASC contribution debtors	92%	94%
Debtor Days		
Corporate debtors	35 days	30 days
ASC contribution debtors	100 days	65 days
Debt requiring impairment		
Corporate debtors	<£0.300m	<£0.250m
ASC contribution debtors	<£2m	<£1m
Write offs as a percentage of invoiced income		
Corporate debtors	<0.10%	<0.05%
ASC contribution debtors	<1%	<0.60%
Unsecure debt over 1 year		
Corporate debtors	<£0.5m	<£0.250
ASC contribution debtors	<£1.6m	<£1m

Treasury Management:

Indicator	2021/22 Target	Within MTFP period
Average cash balance compared to forecast average cash balance	<10% +/- variation to forecast average cash balance	<8% +/- variation to forecast average cash balance
Average interest rate achieved on in-house investment portfolio	>=0.58% (0.48% above forecast Bank of England Base Rate)	>=0.25% (0.15% above forecast Bank of England Base Rate)
Average Annualised Return achieved for externally managed funds	>=3.75%	>=3.75%

Financial Management Code of Practice – Summary Compliance Assessment 2020/21

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)	Services use benchmarking to inform opportunities to improve VfM. All tenders consider VfM by considering the quality of service and not just price.	Include statement of how proposals in Cabinet Reports will deliver value for money where appropriate	GREEN
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 leadership team. The CFO is a member of CEDR (Chief Executive Direct Reports) and has an influential role with members of the Cabinet, Audit & Governance Committee and lead opposition members.		GREEN
2. Governance and Financial Management Style				
C	The Leadership Team demonstrates in its actions and behaviours responsibility for governance and internal control	The Corporate Governance and Assurance Group (CGAG) exists to ensure good governance and internal control, including driving the production of the Annual Governance Statement (AGS) and Action Plan through the completion of Professional Lead Statements and engagement with Corporate Directors.	CGAG to continue to establish itself and enhance its workload including driving consistency across the partnership between the County Council and CDC.	GREEN
D	The authority applies the CIPFA/SOLACE “Delivering Good Governance in Local Government: Framework (2016)”	Annual Governance Statement (AGS) includes internal audit opinion on effectiveness of internal control environment and systems of internal control.	Agree an updated Local Code of Governance and ensure that this is updated regularly.	GREEN

Section 4.5 Financial Strategy

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
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. This is underpinned by a Corporate Function that manages the strategic financing issues and provides the budget setting and accounting framework for the organisation.	Continue to develop the skills of managers to ensure that they have access to performance and financial information that enables them to deliver services that are financially sustainable.	GREEN
3. Long to Medium-Term Financial Management				
F	The authority has carried out a credible and transparent financial resilience assessment	A Financial Resilience assessment is included within the Budget Documents. The assessment is consistent with the Medium-Term Financial Strategy (MTFS) assumptions. The forecast level of General Balances is reported against the minimum risk assessed level for balances monthly taking into account the latest monitoring position in the current year.		GREEN
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. Business and Budget Planning Reports to Cabinet clearly set out the financial planning environment and any assumptions made.		GREEN
H	The authority complies with the CIPFA “Prudential Code for Capital Finance in Local Authorities”	An annual Capital and Investment Strategy is set by Council alongside a ten-year Capital Programme, Treasury Management Strategy, Annual Investment Strategy and Minimum Revenue Provision Policy. The Capital Programme is monitored monthly with reports produced quarterly for CEDR and Cabinet. Mid-term and Outturn Treasury Management reports are taken to A&G Committee and Cabinet, including monitoring of Prudential Indicators.		GREEN

Section 4.5 Financial Strategy

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 five-year MTFS supported by Service Plans.	Continue to build the link between service plans and budgets, including increasing the visibility of funding changes agreed for future years for service managers.	GREEN
4. The Annual Budget				
J	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
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 S25 report accompanies the suite of Budget documents and includes a commentary of the adequacy of proposed financial reserves with reference to CIPFA's Resilience Index. The report will be enhanced for 2021/22 by including an assessment of readiness for implementing the FM Code.		GREEN
5. Stakeholder Engagement and Business Plans				
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 undertakes an annual public consultation on the budget proposals, setting out the financial context in which the proposals are made and the links to the Council's priorities. The Performance Scrutiny Committee considers and comments upon the budget proposals.		GREEN

Section 4.5 Financial Strategy

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
M	The authority uses an appropriate documented options appraisal methodology to demonstrate the value for money of its decisions	A business case is required for all capital schemes which sets out alternative options, the reasons for discounting them and benefits of progressing with the scheme. All tenders consider VfM by considering the quality of service and not just price – the appraisal process is documented.	With the introduction of the Procurement Hub, procedures and regulations are being reviewed and updated to provide a consistency of approach whilst also ensuring a relevant level of options appraisal is undertaken based on the scale and significance of the project and the decision required.	GREEN
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 monthly Business Management and Monitoring Report to Cabinet enables CEDR and Cabinet to respond to emerging risks – the effectiveness was evidenced during 2020/21 as the Council agreed an in year budget to respond to the financial impact of COVID-19.	The quarterly Capital Programme monitoring report requires enhancement to better reflect performance and the delivery of outcomes linked to the completion of capital schemes.	GREEN
O	The Leadership Team monitors the elements of its balance sheet that pose a significant risk to financial sustainability	The monthly Business Management and Monitoring Report to Cabinet includes monitoring of key balance sheet items including balances, reserves, debtors, and cash (including the performance of Treasury Management).	Increase visibility of relevant balance sheet items for service managers.	GREEN

Section 4.5 Financial Strategy

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
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. The accounts receive an unqualified audit opinion and statutory deadlines for publication of the accounts and completion of the audit are consistently met.		GREEN
Q	The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions	CEDR and Cabinet consider outturn report and year end variances in a timely manner enabling strategic financial decisions to be made as necessary.		GREEN

Section 4.6 Earmarked Reserves & General Balances Policy Statement

Earmarked Reserves and General Balances Policy Statement 2021/22

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
4. This policy statement is concerned with general balances and earmarked reserves as defined above.

Purpose of balances and reserves

5. The Council maintains general balances in order to provide a contingency against unplanned or unexpected events.
6. 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.
7. Whilst general balances are unallocated, earmarked reserves are held for a specific purpose and to mitigate against potential future known or predicted liabilities.

Section 4.6 Earmarked Reserves & General Balances Policy Statement

Planned use of balances and reserves

8. Planned use of earmarked reserves or general balances in setting a budget each year is an acceptable approach subject to the level of reserves being adequate and necessary, albeit recognising that it is only a one-off measure. Any planned use of, or contribution to, earmarked reserves or balances must be included as part of the budget setting process each year.
9. In accordance with the Council's Financial Procedure Rules, any new reserves or a change in the purpose of earmarked reserves requires Cabinet approval.

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 Section 151 officer (Director of Finance), as part of the budget setting process. CIPFA's Financial Resilience Index provides information on the level of general balances for all authorities. Excluding extremes, the average percentage of net revenue budget held for general balances by County Councils in 2018/19 was 5.1%.
11. The risk assessment for 2021/22 has determined that balances should be held at £28.8m, compared to £23.4m for 2020/21. This is equivalent to 6.0% of the proposed net revenue budget for 2021/22 and equates to around three weeks net expenditure. Based on the latest 2020/21 Business Management & Monitoring Report to Cabinet in January 2020, the expected level of balances at 31 March 2020 is currently £30.5m.
12. The increase in the assessed risk from 2019/20 is primarily due to the changing risk environment that has emerged as a result of the COVID-19 pandemic. Within the risk assessed level, the allowance for emergencies was previously based on the minimum level for claims to the government's Bellwin Scheme¹. This has been increased from 0.2% to 1.0% of net operating budget (£3.8m increase) in recognition that exceptional costs may also fall outside of the scope of the scheme. In addition, the allowance for risk relating to major contracts and third party spend has been increased from 1.5% to 2.0% (£1.7m increase) to reflect the increased likelihood of provider or supplier failure in the current economic climate. Details of the risk assessment are set out as annex 1 to this policy statement.
13. The proposed MTFS includes a contribution to balances of £1.0m in 2022/23 onwards. This annual contribution to balances will replenish any use of

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- ¹ Bellwin is a scheme of emergency financial assistance to help local authorities meet uninsurable costs they incur when dealing with the aftermath of an emergency in their area.
 - When the scheme is activated each local authority can claim for eligible costs above a set threshold.
 - Bellwin is regularly activated in times of emergency to make financial assistance available to local authorities.

Section 4.6 Earmarked Reserves & General Balances Policy Statement

balances from the previous year and ensure that the risk assessed level is maintained over the MTFs. The planned contribution to balances in 2021/22 in the existing MTFs is not required as balances are forecast to be in excess of the risk assessed level and the contribution will be used to increase the Business Rate Collection Fund Reserve (see paragraph 21).

14. Balances will be maintained at minimum of the risk assessed level for 2021/22, or more depending on the 2020/21 outturn position.

Earmarked Reserves

15. Annex 2 sets out the actual level of earmarked reserves at 31 March 2020 and expected level at 31 March each year to 2026. Details of new reserves and issues of significance are set out in the paragraphs below.
16. Excluding schools, earmarked reserves are forecast to be £77.6m at 1 April 2021, reducing over the medium term to £43.9m by 2025/26. This position takes into account an estimated deficit on the DSG High Needs Block Reserve by 2025/26 of £57.2m.

Existing Earmarked Reserves

17. The proposed budget for 2021/22 includes the use of £5.0m one-off funding available from the reserves allocation and contingency funding to increase existing reserves which will be used to support one-off costs associated with service redesign and organisational development:
 - £3.0m contribution to the Transformation Reserve to increase available balance to £5.2m
 - £2.0m contribution to the Redundancy Reserve to increase available balance to £3.6m
18. It is expected that the Dedicated Schools Grant (DSG) High Needs Reserve will be continue to remain in deficit over the MTFs. The Department for Education (DfE) has clarified that the DSG is a ring-fenced specific grant separate from the general funding of local authorities. It has confirmed that any deficit an authority may have on its DSG account is expected to be carried forward and should not be covered by the authority's general reserves. Based on current levels of demand, it is anticipated that the reserve could reach a deficit of £58.9m by 2025/26.
19. 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 annual contribution to the reserve of £3.0m in 2021/22, increasing to £4.0m from 2022/23. This contribution has been extended across the additional years of proposed MTFs taking the forecast reserve total to £25.0m by 2025/26. This reserve will partially offset the impact of carrying the negative DSG reserve on the Council's cashflow and improve the financial resilience position.

Section 4.6 Earmarked Reserves & General Balances Policy Statement

The existing MTFs includes an annual budgeted contribution of £1.8m to the Budget Prioritisation reserve. This has been extended over the additional years of the MTFs taking the forecast reserve value to £11.1m at 31 March 2026. The reserve is not currently earmarked for specific purposes as budget priorities are addressed through the revenue budget proposals. The reserve is available in future years to meet emerging priorities and help to offset the impact of the negative DSG reserve.

20. The Insurance Reserve is held for insurance claims that are likely to be received. The level of the reserve is determined based on an annual actuarial assessment. The expected balance at 31 March 2021 is greater than the actuarial assessment as the balance has increased at a faster rate than calls on the reserve. For 2021/22 onwards a new approach has been taken to calculating the insurance premium creating a saving of £1.7m for the general fund and a further £0.9m for schools. This model will reduce the income paid into the Insurance Fund and may result in increased calls on the reserve. It is therefore prudent to hold a higher balance in reserve over the medium term.
21. The Business Rates reserve is forecast to have a balance of £1.0m at 31 March 2021. It is proposed to increase this by making a one-off contribution of £1.0m from the budgeted contribution to general balances in 2021/22² to reflect the increased risk of a deficit on the Business Rate Collection Fund due to increased volatility of business rate collection.
22. It is proposed to utilise the Budget Equalisation Reserve over 2022/23 to 2025/26 to smooth the timing differences between funding changes and emerging pressures. In 2025/26 a one-off contribution is proposed from the reserve of £1.3m to balance the budget.

New Earmarked Reserves

23. The Provisional Local Government Settlement for 2021/22 included one-off grant funding of £11.9m for COVID-19 Emergency Funding and an allocation of £4.9m for Local Council Tax Support. This funding will be used to meet ongoing and emerging pressures and longer term demands arising from the COVID-19 pandemic. It is proposed to create a new COVID-19 Reserve to hold this funding so that it can be drawn down and allocated to directorate budgets and partners as needed.

Financial Resilience Index

24. CIPFA's Financial Resilience Index is designed to support and improve discussions surrounding local authority financial resilience. It shows a council's performance against a range of measures associated with financial risk, including the level of earmarked reserves and general balances. The Index is

² Budgeted contribution of £1.0m is not required in 2021/22 as General Balances are already in excess of risk assessed level

Section 4.6 Earmarked Reserves & General Balances Policy Statement

a comparative tool to be used to support good financial management and generate a common understanding of the financial position within authorities.

25. The index considers both the value of general balances and earmarked reserves compared to councils' net revenue budget. While earmarked reserves are held for specific purposes, they can be called upon to meet unexpected costs or provide short term funding to enable long term recovery plans to be put in place.
26. Due to the impact of COVID-19, the publication of the Financial Resilience Index based on 2019/20 data has been delayed.

Section 4.6 Earmarked Reserves & General Balances Policy Statement

Annex 1

2021/22 risk assessment for determining appropriate level of balances

Area of risk	2021/22 £m	Explanation of risk/justification of balances	2020/21 £m
Emergencies	4.8	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 (increased from 0.2% in 2020/21 due to the changing risk environment that has emerged as a result of the COVID-19 pandemic)	1.0
Directorate overspends	4.5	Risk that directorates will overspend due to unforeseen pressures, demography or demand (based on a 2.0% adverse variance less available Contingency budget).	3.9
Non-achievement of planned savings	3.9	Risk that savings are not achieved. This is based on a risk assessment of savings which considers the deliverability of the savings proposals.	7.6
Pressures identified within Medium Term Financial Strategy exceed budgeted amounts	4.8	Risk that pressures will exceed the level of additional funding agreed. The allowance is made based on an assessment of the volatility of pressures and the level of certainty about the level of funding required to meet the pressure.	2.1
Contingent liabilities & insurance risk	4.3	Possible liabilities for which no provision has been made or funding set aside in an earmarked reserve (0.5% of gross expenditure or minimum to meet quantified contingent liabilities).	4.0
Major contracts & 3rd party spend	6.5	Risk of contractors failing, mis-specification, or non-delivery plus contract costs increase by more than allowed for in the budget - calculated as 2.0% of estimated spend on major contracts and third party spend (increased from 1.5% to reflect increased risk to supplier and provider sustainability as a result of the COVID-19 Pandemic)	4.8
Total	28.8		23.4

Forecast Earmarked Reserves 2020/21 to 2025/26

	2020/21			2021/22		2022/23		2023/24		2024/25		2025/26	
	Balance at 1 April 2020	Movement	Forecast Balance at 31 March 2021	Movement	Forecast Balance at 31 March 2022	Movement	Forecast Balance at 31 March 2023	Movement	Forecast Balance at 31 March 2024	Movement	Forecast Balance at 31 March 2025	Movement	Forecast Balance at 31 March 2026
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Schools	14,565	-276	14,289	0	14,289	0	14,289	0	14,289	0	14,289	0	14,289
Vehicle and Equipment	2,871	-871	2,000	-955	1,045	-17	1,028	-20	1,008	-20	988	-20	968
Grants and Contributions*	21,416	-35,533	-14,117	-13,462	-27,580	-10,400	-37,980	-5,400	-43,380	-5,395	-48,775	-5,000	-53,775
Government Initiatives	806	-415	391	-310	81	-50	31	-31	0	0	0	0	0
Trading Accounts	542	-240	302	-124	178	0	178	0	178	0	178	0	178
Council Elections	531	218	749	-749	0	218	218	218	436	218	654	218	872
Partnerships	3,003	-1,038	1,965	-793	1,172	-704	468	-128	340	0	340	0	340
On Street Car Parking	2,010	-500	1,510	-500	1,010	-500	510	-250	260	0	260	0	260
Transformation	3,134	-934	2,200	2,000	4,200	-2,000	2,200	-2,000	200	0	200	0	200
Demographic Risk	3,000	3,000	6,000	3,000	9,000	4,000	13,000	4,000	17,000	4,000	21,000	4,000	25,000
Youth Provision	1,000	-1,000	0	0	0	0	0	0	0	0	0	0	0
Budget Prioritisation	3,444	1,741	5,185	-1,182	4,003	1,628	5,631	1,797	7,428	1,823	9,251	1,823	11,074
Insurance	11,392	-1,000	11,392	100	11,492	200	11,692	200	11,892	200	12,092	200	12,292
Business Rates	1,049	0	1,049	1,000	2,049	0	2,049	0	2,049	0	2,049	0	2,049
Capital	33,554	1,446	35,000	1,060	36,060	-340	35,720	-720	35,000	-18,479	16,521	-5,882	10,639
Budget Equalisation	0	0	0	0	0	2,754	2,754	4,286	7,040	1,152	8,192	-1,320	6,872
Covid-19	0	0	0	0	0	0	0	0	0	0	0	0	0
Redundancy	548	1,100	1,648	1,000	2,648	-1,000	1,648	-1,000	648	0	648	0	648
Investment Pump Priming	0	2,000	2,000	0	2,000	0	2,000	0	2,000	0	2,000	0	2,000
Council Tax Collection Fund	0	6,000	6,000	-6,000	0	0	0	0	0	0	0	0	0
Total Reserves	102,865	-26,302	77,563	-15,915	61,647	-6,211	55,436	952	56,388	-16,501	39,887	-5,981	33,906
Total Reserves Excluding DSG High Needs	114,085	-15,302	99,783	-4,215	95,568	3,789	99,357	5,952	105,309	-11,501	93,808	-981	92,827

2021/22 Oxfordshire County Council budget consultation: final report

This annex sets out the key findings from Oxfordshire County Council's budget consultation, carried out between 16 December 2020 and 13 January 2021, to support budget and business planning.

Executive summary

In total, the council received **651** completed online survey responses and **one** email response from the Fire Brigades Union.

Views on council services

- Very high levels of personal value and importance were placed on: education and learning, fire and rescue and community safety (including trading standards), waste disposal and recycling, adult social care (protecting and supporting the elderly and vulnerable adults) and children's social care (protecting and supporting vulnerable children).
- Although still considered as important in making somewhere a good place to live, lower levels of personal value were shown towards libraries, cultural services, registration and coroner's services and economic growth, infrastructure and support for business.

Approach to savings

- Overwhelmingly, people disagreed (78 per cent) with the council reducing spending on frontline services.
- Respondents agreed most to the council:
 - Reducing staff costs by supporting long-term flexible working eg working at home to reduce printing, travel and energy costs (87 per cent agreement).
 - Reducing costs by using digital technology to deliver services more efficiently (84 per cent agreement).
 - Reducing spending on staffing by redesigning services, using less temporary agency staff and/or holding vacancies (79 per cent agreement).
 - Reducing demand on services by looking for creative ways to meet needs at lower cost while also helping people to be as independent as possible (eg to live at home, managing their own finances, etc) (75 per cent agreement).

Council tax

- Nearly three in five (58 per cent) of the respondents were prepared to support a proposed council tax increase of 1.99 per cent. Around one in three respondents (34 per cent) disagreed and nine per cent did not know.

Adult social care precept

- Nearly half of the respondents (47 per cent) said they supported the council raising an adult social care precept in 2021/22, with 36 per cent specifically opposed.
- Of those people who said they supported the council raising an adult social care precept (301 people), 36 per cent supported a one per cent precept during 2021/22 and 57 per cent supported a precept of two per cent or more.

Savings proposals

- The only savings proposal that attracted a significant amount of feedback (76 comments) was 22PH09 (review of accident prevention for children and young people), and all were in opposition.

Corporate plan

- All four proposed new themes for the corporate plan were broadly supported.

Approach

1. Between 16 December 2020 and 13 January 2021, Oxfordshire County Council invited comments on its budget proposals. Residents and stakeholders were also signposted to a supporting consultation document for background information and the report that went to the Performance Scrutiny Committee on 18 December.
2. Feedback was primarily collated using an online survey, but residents and stakeholders could also submit comments by email. A small number of paper copies were distributed to libraries (now closed for general access due to the COVID-19 pandemic) but were still available on request.
3. The budget consultation was actively promoted to a wide range of audiences using multiple channels (media, social media and other digital platforms, website, advertising) including to staff and members to spread the word. The social media posts stimulated several comments, many not related to the consultation and, where genuine questions were raised, we responded to clarify any misunderstandings and provide helpful information.

Responses and feedback

4. In total, the council received **651** completed online survey responses and **one** email response from the Fire Brigades Union. Not everyone answered each question (as was permitted) – summaries in this report focus on the total number of people who answered each question.
 - Eighty-seven per cent of respondents identified themselves as Oxfordshire residents, with four per cent as employees and four per cent from a group or organisation.
 - Significantly more women (61 per cent) than men (33 per cent) completed the survey.

- There has been a good spread of responses across most age groups, however, very few younger people (three per cent aged under 24) have participated.
5. Facebook (46 per cent), followed by the Your Oxfordshire e-newsletter (21 per cent), has been most successful in driving interest in the consultation.
 6. This consultation feedback will be shared as follows:
 - Responses will be redacted (in line with data protection consent) and made available for all members to review.
 - The consultation report will be shared with members to support Cabinet and full Council meetings and will be published on the council's consultation portal with a link to the meetings.
 - We will also create a visually engaging report, post budget setting, summarising key points for residents and describing outcomes.

Views on council services

7. At the start of the survey, to encourage people to think about what Oxfordshire County Council does, council services were grouped into nine broad areas and people were asked 'How much do you value each of these', using scoring out of 10, where 1= do not value at all and 10= value immensely.
8. Respondents were then asked to consider the role of the nine different services areas in defining the quality of life in their local area. We asked, 'How important are these services areas in making your local area a good place to live?' A rating scale was set for: very important; fairly important; neither; of little importance; not important at all.
9. Very high levels of personal value and importance were placed on the following five broad service areas:
 - education and learning
 - fire and rescue and community safety (including trading standards)
 - waste disposal and recycling
 - adult social care (protecting and supporting the elderly and vulnerable adults)
 - children's social care (protecting and supporting vulnerable children).
10. Although still considered by around two in three people as important in making somewhere a good place to live, lower levels of personal value were shown towards libraries, cultural, registration and coroner's services and economic growth, infrastructure and support for business.
11. The table below shows the relative personal value respondents placed on each of the different council services listed and how important they considered each to be in making somewhere a good place to live. The services are ranked in order of perceived importance.

Views on council services

	Value score of least 7 out of 10	Very/fairly important in making somewhere a good place to live
	%	%
Education and learning	80	88
Fire and rescue and community safety (including trading standards)	79	88
Waste disposal and recycling	77	88
Adult social care (protecting and supporting the elderly and vulnerable adults)	79	87
Children's social care (protecting and supporting vulnerable children)	80	87
Highways and transport services	69	83
Public health prevention and improvement services	68	76
Libraries, cultural, registration and coroner's services	59	68
Economic growth, infrastructure and support for business	49	68

Approach to savings

12. People were that informed that Oxfordshire County Council, alongside all other local authorities, faces an uncertain funding situation and needs to make £19.6 million of savings in total across all services, of which £14.6 million of these savings were already planned. They were then presented with nine different approaches the council could take to make savings. We asked, 'How strongly do you agree or disagree with each of the following?' A rating scale was set for: strongly agree; tend to agree; neither agree nor disagree; tend to disagree; strongly disagree.
13. Overwhelmingly, respondents disagreed (78 per cent) with reducing spending on frontline services. Respondents were also less receptive to the council reducing spending on services the council is not legally required to provide (49 per cent agreed) and one in four (25 per cent disagreed).
14. Respondents were most likely to agree to the council using the following four approaches, with over three in four respondents in agreement.
- Reducing staff costs by supporting long-term flexible working eg working at home to reduce printing, travel and energy costs (87 per cent agreement).
 - Reducing costs by using digital technology to deliver services more efficiently (84 per cent agreement).
 - Reducing spending on staffing by redesigning services, using less temporary agency staff and/or holding vacancies (79 per cent agreement).
 - Reducing demand on services by looking for creative ways to meet needs at lower cost while also helping people to be as independent as possible (eg to live at home, managing their own finances, etc) (75 per cent agreement).

15. The table below shows the spread of responses across the nine approaches provided.

**Views on different approaches to savings
(Ranked in order of agreement)**

	Agree (strongly/fairly) %	Neither agree nor disagree %	Disagree (strongly/fairly) %
Reduce staff costs by supporting long-term flexible working eg working at home to reduce printing, travel and energy costs	87	7	6
Reduce costs by using digital technology to deliver services more efficiently	84	12	4
Reduce spending on staffing by redesigning services, using less temporary agency staff and/or holding vacancies	79	11	10
Reduce demand on services by looking for creative ways to meet needs at lower cost while also helping people to be as independent as possible (eg to live at home, managing their own finances, etc)	75	15	10
Reduce the costs of the contracts we use to provide services	72	19	9
Use one-off resources such as grants, to provide further funding	70	22	8
Generate additional income from sales, fees and charges and maximise the use of assets (currently reduced due to impact of COVID-19)	57	27	16
Reduce spending on services the council is not legally required to provide	49	26	25
Reduce spending on frontline services	13	9	78

16. When respondents were asked to select their top three approaches, these were:

- reduce staff costs by supporting long-term flexible working eg working at home to reduce printing, travel and energy costs (65 per cent)
- reduce spending on staffing by redesigning services, using less temporary agency staff and/or holding vacancies (46 per cent)
- reduce costs by using digital technology to deliver services more efficiently (41 per cent).

17. Forty-two respondents gave further feedback to support their response, nearly all of these were related to perceived inefficiencies. All councillors will be able to view the full feedback in the consultation deposit.

Proposed council tax increase

18. Nearly three in five (58 per cent) of the respondents said they agreed with a proposed council tax increase of 1.99 per cent. Around one in three respondents (34 per cent) disagreed and nine per cent did not know.
19. Thirty-eight respondents gave further feedback to support their response and while many people used this opportunity to make individual points, such as sharing their views on the council, two themes did emerge.
- A small number of respondents raised concerns about raising taxes in the current economic climate and/or the impact it will have on the less well-off in society (eight responses).
 - Others said they would be happy to pay more if existing services are maintained or improved (four responses).
- All councillors will be able to view the full feedback in the consultation deposit.

Adult social care precept

20. Nearly half of the respondents (47 per cent) said they supported the council raising an adult social care precept in 2021/22, with 36 per cent specifically opposed. Seventeen per cent did not know.
21. Of those people who said they supported the council raising an adult social care precept (301 people), 36 per cent supported a one per cent precept during 2021/22. A full breakdown of responses is shown below:

	%
Supported a 1 per cent precept in 2021/22	36
Supported a 2 per cent precept in 2021/22	23
Supported a 3 per cent precept in 2021/22	34
Did not support an adult social care in 2021/22	3
Did not know	6

Base: Those supportive of raising an adult social care precept in 2021/22 (n=301)

22. Fifty-two respondents gave further feedback to support their response. Again, many people used this as an opportunity to share their general views on the council. The main theme that emerged was that people were prepared to support the adult social care precept if it was all spent on adult social care (13 responses). All councillors will be able to view the full feedback in the consultation deposit.

Savings proposals

23. Many people, when asked to provide feedback specifically on the council's savings proposals used this opportunity to make individual points about the council, its management and its services.

24. The only savings proposal that attracted a significant amount of feedback (76 comments) was 22PH09 (review of accident prevention for children and young people), with all comments against making this saving.
25. The Fire Brigades Union, representing many of Oxfordshire County Council's firefighters, wrote to the chief executive (representing the one email response) asking to discuss the savings proposals which it opposes on behalf of its members, and asking for alternative measures to be identified to achieve the required savings. Very small numbers of comments were made about any of the other savings proposals, none of which, had more than three mentions. All councillors will be able to view this feedback in the consultation deposit.

Investment proposals

26. Thirty-five people provided comments when asked for feedback on the council's investment proposals. On analysis of the data, it is apparent very few people provided comments specifically about the investment proposals and instead provided more generalised comments about the council or other public services. There appeared to be a low level of confusion about the term 'investment', which implied to some people a financial investment rather than an investment in services.
27. Where comments directly related to investment proposals, the most frequently mentioned proposals were mental health (five supportive mentions), youth offer (four mentions, which was strongly supported) and climate action (three mentions, one not in support). Again, all councillors will be able to view the full feedback in the consultation deposit.

Other comments on our budget

28. One hundred and fifty-three respondents provided feedback when asked if they had any other comments on the council's budget. Many people used this as an opportunity to make individual points about the council, not directly related to the budget. A number of comments (30) were in relation to council tax, with people using this as a further opportunity to share their views. Twenty people used this section of the survey to put forward their views on highways and transport, with 14 people specifically referencing dissatisfaction about road schemes they felt were to be unnecessary and the state of repair of the county's roads.

Shaping our corporate plan priorities

29. At the end of the survey, we asked people to think about the four proposed new themes for our corporate plan 2021/22 and asked people whether it should be included in our corporate plan. As the table below shows, most people gave a positive endorsement for the inclusion of all four new themes and were specifically supportive of the COVID 19 recovery strategy and youth offer. Few people disagreed with the four new themes.

Shaping our corporate plan priorities

	Agree (strongly/fairly) %	Neither agree nor disagree %	Disagree (strongly/fairly) %
COVID recovery strategy	75	17	8
Youth offer	72	17	11
Climate action	69	15	16
Addressing in equalities	63	21	16

Ends

15 January 2021

Oxfordshire County Council

Equality Impact Assessment

Budget and Business Planning 2021/22: Overarching Equality Impact Assessment

Context and Purpose

The Equality Act (2010) states that public bodies, including councils, need to take extra steps to stop discrimination: 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 that 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

The County Council sets out its approach to equalities, diversity and inclusion, including how we meet the Public Sector Equality Duty, in the [Including Everyone](#) framework. Including Everyone sets out how the Council goes further than the protected characteristics in the Equality Act by also considering the impact our decisions have on:

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

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 impact of new and updated policies and service delivery decisions on those with the protected and additional characteristics. Where there is potential for material service impact, a formal Equality Impact Assessment is completed. This overarching assessment is made in support of the Budget and Business Planning proposals 2021/22. Additional individual impact assessments have also been published where specific proposals have the potential for material service impact.

Assessing Equality Impact does not guarantee that a change will never have a negative impact, but it is intended to ensure policies meet the diverse needs of individuals. Equality Impact Assessments also ensure that the outcomes of a proposal are considered, with the potential benefits maximised and possible challenges mitigated, within the overall funding available.

Section 1: Summary details

Directorate and Service Area	All Directorates and 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 and business planning proposals have on a range of equality and diversity characteristics, including the nine protected characteristics defined under the Equality Act 2010, and sets out any mitigations that have been put in place against possible negative impacts.
Is this a new or existing function or policy?	This impact assessment provides an overview of the 2021/22 budget and business planning 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).	<p>This assessment covers the overall budget and business planning proposal for Oxfordshire County Council and seeks to highlight key evidence and intelligence that the Council has used to assess the impact of its budget proposals on the nine protected characteristics set out in the Equality Act 2010.</p> <p>The Council has also assessed the impact on those living in rural areas, those living with social deprivation, armed forces communities and carers.</p> <p>The assessment has not identified any bias, unfair advantage or disadvantage to any groups or individuals. Where potential negative impacts have been identified, mitigations have been put in place to reduce impact.</p> <p>Positive impacts have been identified for older people: Proposals (22AS11 and 22AS12) which relate to the way in which the Council purchases residential specialist care beds, nursing care beds and short stay hub beds are more likely to impact on older people and people with disabilities as the users of these services. The reduction in care beds reflects changes in demand for these services and the overarching aim to ensure that people are supported to live in their own homes as independently as possible, for as long as possible.</p> <p>Positive impacts have been identified for those with a disability: The Council has identified that there has</p>

	<p>been an increase in demand from people in the county who are under the age of 65 and have a physical disability so we are investing more money into the Better Care Fund Pool to support this need. Positive impact has also been identified for younger people through investment in the youth offer.</p> <p>For rural communities, we have mitigated potential negative impacts on our proposals to change the way in which we carry out reactive highways repairs (22EP07) and winter maintenance during severe weather (22EP08). By moving to a longer planning time-frame to address highways maintenance issues, we will be able to ensure that we deliver a higher quality repair. The review of our winter service provision may also be more likely to impact rural communities. We will mitigate against this by continuing to review the needs of our communities during severe weather events. We have also proposed a small fare increase to use our community transport service, the Oxfordshire Comet. The fare increase will help ensure that we can continue to provide community transport to people who otherwise would not have access to public transport.</p>
Completed By	Lauren Rushen, Policy Officer
Authorised By	Robin Rogers, Head of Strategy
Date of Assessment	December 2020

Section 2: Detail of proposal

<p>Context / Background Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.</p>	<p>Oxfordshire County Council has delivered significant savings both in response to reductions in government funding and in order to release funds to reinvest in meeting demand growth and supporting new funding priorities. The effects of Covid-19 and the associated financial impacts and uncertainty this has caused have made planning for the 2021/22 budget very challenging.</p> <p>The County Council's budget is designed to enable us to meet our key priorities for a Thriving Oxfordshire – thriving people, thriving communities, and a thriving economy. This is achieved through priority-based budget setting and listening to residents so that we can continuously improve our service and provide value for money.</p> <p>Meeting rising demand of caring for older people and adults with disabilities by taking a strengths-based approach and keeping children safe remain key priorities. In addition, new key strategies including Climate Action, Addressing Inequalities, our Youth Offer and the Covid-19 Recovery, will be key in supporting delivery of the overarching strategic priorities and vision. These themes are set out in the updated Corporate Plan 2021/22, which is published as part of the overall Budget and Business Planning proposals.</p> <p>To meet our budgetary pressures, we need to work more efficiently, redesign our service delivery to reflect the changing needs of our communities, utilise new technology and flexible working opportunities and maximise income and investment.</p>
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<p>Proposals Explain the detail of the proposals, including why this has been decided as the best course of action.</p>	<p>This impact assessment covers all savings proposals across Public Health and Wellbeing, Adults and Housing Services, Children’s Services, Communities, Place and Growth, Customers and Organisational Development, Commercial Development Assets and Investment, Law and Governance and Finance at Oxfordshire County Council. Details of proposals are set out in the main Budget and Business Planning proposals.</p>
<p>Evidence / Intelligence List and explain any data, consultation outcomes, research findings, feedback from service users and stakeholders etc, that supports your proposals and can help to inform the judgements you make about potential impact</p>	<p>In considering the impact of budget proposals before they are formally agreed, the Council undertakes a detailed process of democratic and community engagement. This includes:</p> <ul style="list-style-type: none"> • Using the Oxfordshire Joint Strategic Needs Assessment (JSNA) 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; • Using data gathered as part of developing the Including Everyone Framework which can be found here; • A public consultation process, the results of which are published alongside the Budget and Business Planning proposals; • A democratic process including agreement of proposals by Cabinet, analysis and comment on those proposals by Performance Scrutiny, 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.

Section 3: Impact Assessment

<p>Assessing the evidence and impact on those with the protected and additional characteristics</p>	<p>Age: According to the JSNA, as of mid-2018 there were a total of 687,600 residents living in Oxfordshire (49.8% were male and 50.2% were female). Compared with England, Oxfordshire had a higher proportion of residents aged 15-19 (40,000) and 20-24 (49,700) but a lower proportion of 20-24 (49,700) and 30-34-year olds (43,100). Oxford's two universities had just over 33,220 full time students registered for the academic year 2017-18 which will account for some of the residents in the Oxford age profile. There were 17,800 people aged 85+ which is 0.2% higher than the England average. The 65+ population is predicted to increase by 21% by 2028.</p> <p>Proposals relating to change to care home activity aim to update the use of care home beds to align with the Council's strategy to support people closer to home and utilise care homes to provide more specialist care for people in response to the changing needs of the population. Strength based individual reviews also aim to ensure that support best meets need. As such these proposals are assessed to have a positive impact on older people by supporting the overall strategic direction to provide care for people in their own homes and maximise independence. The potential negative impact on older people of possible reduction in choice is identified in relation to proposals to reduce demand pressures. This is mitigated by the involvement of older people in decision making about their care and the continuation of the Forum approach where the Council ensures that eligible needs are met consistently in a way that is cost effective and maximises independence.</p> <p>No impact was assessed on younger people from a review of accident prevention training as alternative public health, community safety and education programmes and services will continue to deliver the outcomes. Positive impact was identified on younger people through the decision to invest additional funding in the youth offer.</p> <p>Disability: The JSNA states in 2017-18 that around 20% of people in the South East region have a disability, equating to an estimated 137,500 people in Oxfordshire. For children the most common impairments were social/behavioural and mobility impairments the most common in adults. In May 2019 there was a total of 49, 026 disability-related benefits claimed in Oxfordshire and 1,701 adults receiving long term social care for learning disabilities from Adult Social Care Services.</p>
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Proposals relating to change to care home activity aim to update the use of care home beds to align with the Council's strategy to support people closer to home and utilise care homes to provide more specialist care for people in response to the changing needs of the population. Strength based individual reviews also aim to ensure that support best meets need. As such these proposals are assessed to have a positive impact on people with disabilities by supporting the overall strategic direction to provide care for people in their own homes and maximise independence. The potential negative impact on people with disabilities of possible reduction in choice is identified in relation to proposals to reduce demand pressures. This is mitigated by the involvement of people with disabilities in decision making about their care and the continuation of the Forum approach where the Council ensures that eligible needs are met consistently in a way that is cost effective and maximises independence.

Gender Reassignment: There is limited information available on gender identity and data at a local level is not available. During the 2018-19 financial year, there were 379 applications for gender recognition certificates in the UK but this will be under representative of those whose gender identity does not match the sex they were registered with at birth.

No specific issues relating to gender reassignment have been identified as likely to arise as a result of these proposals.

Pregnancy and maternity: There were 7,365 live births in Oxfordshire in 2018 and the county has an above average proportion of births to older mothers.

No specific issues relating to pregnancy and maternity have been identified as likely to arise as a result of these proposals.

Marriage and Civil Partnership: At the time of the 2011 Census there were 128,400 married households in Oxfordshire and 682 registered same-sex civil partnerships. Same sex marriage became legal in 2014. In 2016 in Oxfordshire there were 3,501 marriages of opposite sex couples and 84 same-sex marriages.

No specific issues relating to marriage and civil partnership have been identified as likely to arise as a

result of these proposals.

Race including ethnic or national origins, colour or nationality: In the 2011 Census, 107,000 people in Oxfordshire were of an ethnic minority background which was an increase of 60,900 from 2001. The JSNA highlights that around 16% of the county's population is from an ethnic minority background. More recent data from January 2019 highlights that 26% of pupils in primary schools in Oxfordshire were from an ethnic minority background, this rose to 55% of children in Oxford. The top first languages other than English were Polish, Urdu, Portuguese, and Arabic.

No specific issues relating to race have been identified as likely to arise as a result of these proposals.

Religion or Belief: JSNA data on religion and belief is based on the 2011 Census where this question was voluntary. The proportion of Oxfordshire residents who responded stating that they had a religion was 65%. Of these respondents, 93% said they were Christian, 3.7% were Muslim, 0.9% were Hindu, 0.8% were Buddhist, 0.4% were Jewish and 0.3% were Sikh.

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

Sex: As of mid-2018 there were 342,700 (49.8%) males and 344,800 (50.2%) females living in Oxfordshire.

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

Sexual Orientation: There is limited data on sexual orientation, defined as people who identify as heterosexual/straight, gay/lesbian, bisexual or another sexual orientation. The JSNA estimates that there was a total of 12,300 people aged 16+ in Oxfordshire identifying lesbian, gay or bisexual in 2018.

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

Rural Communities: 85 out of 407 low 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) in 2019. People aged 65+ made up 20% of the population in Oxfordshire's four rural district, compared to 12% of the population in the city centre (18% of the overall population).

Proposals in relation to highways maintenance and winter maintenance may impact on rural communities as repairs and treatment times could take longer. This is mitigated by ensuring that the needs of communities are reviewed and ensuring that priority routes are provided during severe weather. Higher quality road repairs will be delivered to prevent instances or repair re-occurring.

Armed Forces: In April 2019 there were 9,550 regular armed forces personnel stationed in Oxfordshire and in March 2019 there were 6,592 recipients of pensions/compensation under the Armed Forces Pension Scheme, War Pension Scheme and Armed Forces Compensation Scheme in the county.

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

Carers: In 2018-19 there were a total of 4,105 carers in Oxfordshire who were registered and receiving a service in the form of a carer's assessment or direct payment from a pooled budget. The 2011 Census estimated that there were 61,100 unpaid carers in Oxfordshire and as of February 2019, the County Council were supporting 779 young carers (aged between 0-15). No specific issues relating to carers have been identified as likely to arise as a result of these proposals.

Care leavers: Oxfordshire has 465 care leavers aged 18-25, including 111 young adults who joined us as unaccompanied asylum-seeking children. Care Leavers face many challenges as they move into adulthood, such as those relating to careers, education, accommodation and personal change. Our Care Leavers Local Offer explains the services which can be accessed by those who have been in OCC's care. This impact assessment has identified no specific impact of our budget and business planning proposals on Care Leavers.

	<p>Areas of Social Deprivation: Oxfordshire has low levels of deprivation relative to England. However, there are ten areas in Oxford City, four in Banbury and one in Abingdon which fall within the 20% most deprived areas in the country, with two of the Oxford city areas falling within the 10% most deprived. These communities are necessarily often more frequent users of many public services. 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 and fulfil our statutory duties, with most impact on those living with social deprivation.</p>
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