

**County Council
Tuesday, 20 February 2024**

**Addenda 1 - Conservative Independent Alliance
Budget Amendments**

- 8. Budget and Business Planning 2024/25 - 2026/27 (Pages 1 - 70)**

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COUNCIL – 20 FEBRUARY 2024

BUDGET AND BUSINESS PLANNING 2024/25 – 2026/27

Conservative Independent Alliance Budget Amendments

Report by the Executive Director of Resources and Section 151 Officer

Executive Summary

1. The Conservative Independent Alliance proposes amendments to the budget proposed by the Cabinet. Recommendations and section numbers are consistent with those set out in the Cabinet's report. The recommendations note where Conservative Independent Alliance amendments need to be considered along with the Cabinet's proposed budget at Item CC8.

RECOMMENDATIONS

2. The Council is **RECOMMENDED** to:
 - a. have regard to the statutory report of the Executive Director of Resources and Section 151 Officer [set out in Cabinet Section 3.1 and amended at Conservative Independent Alliance Section 3.1] in approving recommendations b to d below;
 - b. (in respect of the budget and medium term financial strategy – at Section 4) approve:
 - (1) the council tax and precept calculations for 2024/25 [set out in Cabinet Section 4.3] and in particular:
 - (i) a precept of £498,633,415;
 - (ii) a council tax for band D equivalent properties of £1,820.56;
 - (2) a budget for 2024/25 [as set out in Conservative Independent Alliance Section 4.4];
 - (3) a medium term financial strategy for 2024/25 to 2026/27 [as set out in Conservative Independent Alliance Section 4.1 (which incorporates changes to the existing medium term financial strategy as set out in Cabinet Section 4.2 amended by Conservative Independent Alliance Section 4.2)];
 - (4) the Financial Strategy for 2024/25 [at Cabinet Section 4.5];
 - (5) the Earmarked Reserves and General Balances Policy Statement 2024/25 [at Cabinet Section 4.6 and amended by Conservative Independent Alliance Section 4.6]. This includes:
 - (i) the Executive Director of Resources and Section 151 Officer's recommended level of General Balances for 2024/25 [Cabinet Section 4.6], and

- (ii) **the planned level of Earmarked Reserves for 2024/25 to 2026/27 [Conservative Independent Alliance Section 4.6.1].**
- c. **(in respect of capital – at Section 5) approve:**
 - (1) **the Capital & Investment Strategy for 2024/25 to 2033/34 including the Prudential Indicators and Minimum Revenue Provision Methodology Statement [as set out in Cabinet Section 5.1 and amended by Conservative Independent Alliance Sections 5.1 and 5.3];**
 - (2) **a Capital Programme for 2023/24 to 2033/34 [as set out in Conservative Independent Alliance Section 5.4 which includes new capital proposals set out in Cabinet’s Section 5.3 and amended by Conservative Independent Alliance Section 5.3].**
- d. **(in respect of treasury management – at Section 5) approve:**
 - (1) **the Treasury Management Strategy Statement and Annual Investment Strategy for 2024/25 [at Cabinet Section 5.2] including the Treasury Management Prudential Indicators and the Specified Investment and Non-Specified Investment Instruments.**
 - (2) **that any further changes required to the 2024/25 strategy be delegated to the Executive Director of Resources and Section 151 Officer in consultation with the Leader of the Council and the Cabinet Member for Finance;**

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

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

Conservative Independent Alliance Section 4 – Revenue Budget Strategy

- 4. This section sets out those areas which differ from the Cabinet’s proposed budget and includes recommendations on those matters that the Council must approve as part of the budget setting process, including the council tax requirement and council tax amount for a Band D property.
- 5. Conservative Independent Alliance Section 4.2 sets out proposed budget amendments to Cabinet’s Section 4.2. Therefore, the two sections need to be considered together.

6. Cabinet section 4.2.4 Revenue Investments has been updated as the requirement for forward funding for the Workplace Parking Levy is proposed to be postponed by the Conservative Independent Alliance and would not be required in 2024/25.
7. In relation to use of earmarked reserves, Conservative Independent Alliance Section 4.6 amendments set out the changes from the Cabinet's Section 4.6, so the two Sections need to be considered together.
8. Cabinet's Section 4.5 Financial Strategy is unaffected by the Conservative Independent Alliance amendments except that Section 4.6 notes that forecast reserves will be £1.7m higher as at 31 March 2025 compared to Cabinet Section 4.6.

Conservative Independent Alliance Section 5 – Capital Budget Strategy

9. Conservative Independent Alliance Section 5.1 sets out updates to the Cabinet's Capital and Investment Strategy in Section 5.1.
10. Conservative Independent Alliance Section 5.4 incorporates the changes to the Cabinet's new capital programme proposals at Section 5.3 as amended by Conservative Independent Alliance Section 5.3. It also incorporates a proposed delay to the implementation of the Traffic Filters and expansion of the Zero Emission Zone in Oxford.

Equality & Inclusion and Sustainability Implications

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

Financial Implications

12. The Council is required by law to set a balanced budget for 2024/25 before 1 March 2024. Alongside this, there is a requirement under Section 25 of the Local Government Finance Act 2003 for the Chief Finance Officer to prepare a statement on the robustness of the budget estimates and the adequacy of reserves. Conservative Independent Alliance Section 3 needs to be considered in conjunction with Cabinet Section 3.

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

Legal Implications

13. The legal implications remain as set out at Item 8 of the agenda for Council on 20 February 2024.

Lorna Baxter, Executive Director of Resources and Section 151 Officer

Contact Officer: Kathy Wilcox, Head of Corporate Finance

February 2024

Conservative Independent Alliance (CIA) Budget Amendments

Section	Title
3.1	Local Government Act 2003: Section 25 Supplementary Report by the Chief Finance Officer based on the Conservative Independent Alliance Group (CIA) budget amendments
4.1	CIA Budget Narrative CIA Medium Term Financial Strategy (MTFS) 2024/25 – 2026/27
4.2	CIA Budget Amendments 2024/25 – 2026/27
4.2.2	CIA Updated Directorate Changes for 2024/25
4.2.4	Revenue Investments – Forward Funding
4.4	CIA Detailed Revenue Budget 2024/25
4.6	CIA Earmarked Reserves & General Balances Policy Statement 2024/25
4.6.1	Earmarked Reserves and General Balances
4.7	CIA Proposals: Equalities Impact Assessment
4.8	CIA Proposals: Climate Impact Assessment
5.1	CIA Capital Programme Summary
5.3	CIA proposed changes to the Capital Programme
5.4	CIA Capital Programme (February 2024)

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

Introduction

1. This paper should be read in conjunction with Section 3 of the Cabinet's Budget and Business Planning Report 2024/25 to 2026/27 which sets out my view of the robustness of the budget estimates recommended by the Cabinet and the adequacy of the level of reserves as required by the Local Government Act 2003. My assurance statement sets out that these are both adequate.
2. This paper sets out an assessment of how the budget changes proposed by the Conservative Independent Alliance Group impact on my assurance statement.
3. It is not the role of the S25 assurance statement to comment on the precise mix of changes to expenditure plans and the savings then required to match the funding available, providing the overall combination results in a balanced budget and the estimates on which the calculation is based are robust.
4. The council is required to have due regard to this report when making decisions on the budget. The law expects councillors to consider this advice and not set it aside lightly.

Budget Assumptions

5. The following paragraphs set out the changes to the budget assumptions made, together with an assessment of their risk:
 - a) Use of Reserves – the amendments proposed utilize £0.1m of earmarked reserves to balance the budget in 2024/25. This is insignificant given the scale of the budget and available reserves.
 - b) Capital Programme - the budget proposals include a reduction of £1.0m in the funding of the capital programme (met from revenue) alongside the removal of the associated scheme for Transport/Mobility Hubs. Therefore, a balanced programme is proposed.
 - c) Demand led pressures – the amendments proposed remove the investments in home to school transport & Independent Travel of £1.0m in 2024/25. However, these are offset by additional equal investment to complement enhanced Oxfordshire Way provision for Children's Services and for developing a model of resource bases in mainstream educational settings.

Conservative Independent Alliance - Section 3 amendments

Level of total reserves

6. The amendments to the Earmarked Reserves and General Balances Policy Statement at Conservative Independent Alliance Section 4.6 do not impact negatively on the overall level of Earmarked Reserves across the period of the MTFS. The amendments include a proposal which increases the level of reserves over the medium term due to the postponement of use of £1.8m funding held in the prudential borrowing reserve to forward fund the revenue cost of the Workplace Parking Levy in 2024/25.

Assurance Statement of the Chief Finance Officer

7. The amendments proposed for 2024/25 and across the Medium Term Financial Strategy to 2026/27 provide a very similar overall financial position as that in the Cabinet's MTFS, with a balanced budget for 2024/25. For 2025/26, the amendments proposed provide a gap between estimated spend and funding streams of £13.5m (compared to £13.9m proposed by Cabinet) and for 2026/27 the amendments proposed provide a gap between estimated spend and funding streams of £0.4m (compared to -£0.1m proposed by Cabinet).
8. As Section 151 officer, I can formally report that in my view the budget amendments proposed by the Conservative Independent alliance Group are robust and the level of reserves adequate, as required by the Local Government Act 2003.

Lorna Baxter FCPFA
Executive Director of Resources and Section 151 Officer

February 2024

Conservative and Independent Alliance

Oxfordshire County Council, County Hall, Oxford OX1 1ND

Our three strategic objectives:

- (i) safeguard services for vulnerable children;**
 - (ii) secure the Council's finances for the long-term; and**
 - (iii) put residents' priorities before political preoccupations.**
-

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

On 24 September 2023, the BBC reported [here](#) that the FDA had collapsed following an excoriating Ofsted and Care Quality Commission report into local Special Educational Needs and Disabilities ('SEND') services. It confirmed that there were "*widespread and/or systematic failings*" within Local Area Partnership services and that "*[t]oo many children and young people [in Oxfordshire] do not receive the right help until they are close to crisis*".

In last year's budget, key amendments from the Conservative and Independent Alliance Group ('the CIA') that would have provided additional investment to help better processing of Educational and Healthcare Plans and alleviate immediate Home to School transport pressures were rejected by the FDA. Further details of such funding can be found [here](#).

Following the collapse of the FDA, a new consensus politics is required that meets three strategic objectives. We must, as a Council, protect the county's most vulnerable children, safeguard taxpayers' money for the long-term and put residents' priorities before ideological and party-political preoccupations. This budget cycle presents an opportunity for Councillors of all parties and none to do just that.

The CIA believes that Councillors should focus on improving frontline services for which this Council has a direct legal responsibility, rather than using the Council chamber as a platform for virtue-signalling on matters beyond the Council's control. Above all else, this Council exists to provide social care services to vulnerable children and adults, keep the county's roads in good repair, deliver government-funded infrastructure projects such as 'HIF1', and maintain vital community services.

Despite additional investment from government of some £51 million last year¹ and an additional investment in social care services of nearly £5 million earlier this month, the Council risks squandering its strong financial legacy unless the current budget round is resolutely refocused on ensuring the long-term provision of key public services.

Regrettably, the minority Liberal Democrat-Green administration's emerging budget plans still contain millions of Pounds of hidden taxes and spending on projects for which there is no public consensus. For example:

- In its first year of operation, the Council's Zero Emissions Zone ('ZEZ') pilot raised over £685,500 in income. Meanwhile, previous work by the Council's own consultants indicated that an expanded ZEZ could raise £25 million over a five-year period, subject to the final charging regime;

¹ Based on the increase in Core Spending Power in the Final Local Government Settlement for 2023/24.

Conservative and Independent Alliance

Oxfordshire County Council, County Hall, Oxford OX1 1ND

- The Council's restrictive and complex traffic filters – also known as bus gates – that seeks to split Oxford into four sectors is estimated to provide gross Penalty Charge Notice income of £2.2 million per annum, equivalent to £11m over a five-year period; and
- Current estimates for the Council's proposed Workplace Parking Tax, based on a charge of £600 per space per annum similar to the Nottingham City Council scheme, and subject to the precise boundary, are that it would raise £42million over a ten-year period, equivalent to £21million over a five-year period.

Taken together, these measures could raise £57million from Oxfordshire residents in covert charges and fines over a five-year period, with further charges and fines relating to LTNs and CPZs left unaccounted for.

The CIA considers it vital that the Council focuses on what it is established to do in law. To this end, the CIA's alternative budget seeks to realise the following key policy aims that speak to its three strategic objectives:

1. Develop an Oxfordshire Way for Children's Services, building on the huge success of the Oxfordshire Way in Adult's Social Care introduced in the last Council term (2017-21);
2. Review and develop an alternative resource base model to better support children and young people with SEND in mainstream educational settings;
3. Help our Children's Centres with rent support over and above the level planned by the minority Liberal Democrat-Green administration to ensure that they have longer-term financial security;
4. Improve our county's roads, gulleys and ditches via a targeted Potholes and Drainage Fund;
5. Provide additional cuts to verges, footways and cycleways over and above the minority Liberal Democrat-Green administration's plans in both urban and rural settings;
6. Develop a comprehensive HGV survey for Henley and the Windrush Valley to alleviate longstanding routing difficulties across South and West Oxfordshire; and
7. Postpone the Council's traffic filter, ZEZ plans and Workplace Parking Tax, and establish a cross-party, business-focused and University-informed Congestion Commission that builds a pro-green, pro-business and pro-civil society consensus on how best to tackle city centre congestion as a priority in the next Council term (2025-29).

We warmly commend these measures to Councillors of all parties and none as a consensual, alternative budget that puts people before politics.

Conservative and Independent Alliance

20 February 2024

Conservative Independent Alliance Medium Term Financial Strategy 2024/25 - 2026/27

Net Operating Budget

	INDICATIVE BUDGET								
	2024/25			2025/26			2026/27		
	Base Budget Rolled Forward from 2023/24	Proposed Allocation	Proposed Budget	Proposed Rolled Forward Base Budget	Proposed Allocation	Proposed Budget	Proposed Rolled Forward Base Budget	Proposed Allocation	Proposed Budget
£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Directorate Budgets									
Adult Services	229,459	23,280	252,739	252,739	10,684	263,422	263,422	14,000	277,422
Children's Services	172,753	25,468	198,221	198,221	2,677	200,898	200,898	-6,029	194,869
Environment & Place	73,435	1,567	75,002	75,002	1,859	76,861	76,861	1,250	78,111
Community Safety & Public Health	31,935	2,088	34,024	34,024	1,064	35,088	35,088	120	35,208
Resources	72,257	-84	72,173	72,173	1,065	73,238	73,238	-572	72,666
Pay Inflation				0	800	800	800	7,500	8,300
Directorate Budgets	579,839	52,319	632,158	632,158	18,149	650,306	650,306	16,269	666,575
Strategic Measures									
Capital Financing									
- Principal	13,399	1,534	14,933	14,933	1,484	16,417	16,417		16,417
- Interest	15,003	313	15,316	15,316	-161	15,155	15,155		15,155
Interest on Balances	-16,629	-3,566	-20,195	-20,195	4,134	-16,061	-16,061	3,100	-12,961
Un-Ringfenced Specific Grants	-42,896	-7,418	-50,314	-50,314	6,914	-43,400	-43,400		-43,400
Contingency & Inflation	3,399	3,918	7,317	7,317	100	7,417	7,417		7,417
Insurance Recharge	1,436	302	1,738	1,738		1,738	1,738		1,738
Total Strategic Measures	-26,287	-4,917	-31,204	-31,204	12,471	-18,733	-18,733	3,100	-15,633
Contributions to/from Balances & Reserves									
General Balances	6,800	-6,800	0	0		0	0		0
Prudential Borrowing Costs	10,804	-594	10,210	10,210	-1,920	8,290	8,290		8,290
Budget Equalisation Reserve	4,286	-3,134	1,152	1,152	-1,152	0	0		0
Budget Priorities Reserve	1,823	-3,146	-1,323	-1,323	1,323	0	0		0
COVID - 19 Reserve	-7,380	3,624	-3,756	-3,756	1,438	-2,318	-2,318	2,318	0
Demographic Risk Reserve	4,000		4,000	4,000		4,000	4,000		4,000
Total Contributions to (+)/from (-) reserves	20,333.0	-10,050	10,283	10,283.0	-311	9,972	9,972.0	2,318	12,290
Budget Shortfall	0		0	0	-13,511	-13,511	-13,511	-436	-13,947
Net Operating Budget	573,884	37,352	611,237	611,237	16,798	628,034	628,034	21,251	649,285

Conservative Independent Alliance Medium Term Financial Strategy 2024/25 - 2026/27

Financing

	INDICATIVE BUDGET								
	2024/25			2025/26			2026/27		
	Base Budget Rolled Forward from 2023/24 £000	Proposed Budget Change £000	Proposed Budget £000	Proposed Rolled Forward Base Budget £000	Proposed Budget Change £000	Proposed Budget £000	Proposed Rolled Forward Base Budget £000	Proposed Budget Change £000	Proposed Budget £000
Net Operating Budget	573,884	37,352	611,237	611,237	16,798	628,034	628,034	21,251	649,285
Funded by:									
Government Grant									
- Revenue Support Grant		-1,394	-1,394	-1,394	0	-1,394	-1,394		-1,394
- S31 Business Rate Reliefs	-14,427	-5,518	-19,945	-19,945	3,640	-16,305	-16,305		-16,305
- Business Rates Top-up	-40,000	-2,128	-42,128	-42,128	-843	-42,971	-42,971	-859	-43,830
Total Government Grant	-54,427	-9,040	-63,467	-63,467	2,797	-60,670	-60,670	-859	-61,529
Business Rates									
- Business Rates local share	-38,707	1,255	-37,452	-37,452	-4,476	-41,928	-41,928	-859	-42,787
- Collection Fund Surplus/Deficit	0	0	0	0	0	0	0	0	0
Total Business Rates	-38,707	1,255	-37,452	-37,452	-4,476	-41,928	-41,928	-859	-42,787
Council Tax Surpluses	-14,116	2,411	-11,705	-11,705	3,705	-8,000	-8,000		-8,000
Care Leavers Discount	21	0	21	21		21	21		21
COUNCIL TAX REQUIREMENT	466,655	31,978	498,633	498,633	18,824	517,457	517,457	19,533	536,990
Council Tax Calculation									
Council Tax Base			273,890			278,683			283,560
Council Tax (Band D equivalent)			£1,820.56			£1,856.79			£1,893.74
Increase in Council Tax (precept)			6.9%			3.8%			3.8%
Increase in Band D Council Tax			4.99%			1.99%			1.99%

Conservative Independent Alliance Section 4.2 : Revenue Budget Amendments 2024/25 - 2026/27

Reference		2024/25 £'000	2025/26 £'000	2026/27 £'000	Total £'000
	Cabinet Position as per Council Section 4.1 Surplus (-), Deficit (+)	0	13,946	-64	+13,882
	New Budget Increases				
	Adult Services				
2025CIA03	Refocus home to school transport & Independent Travel Increase to complement enhanced Oxfordshire Way provision and model for development of resource bases in mainstream educational settings	-200	200		0
	Children's Services				
2025CIA01	To provide additional support to implement and commission the full extent of previously scoped work for the "Oxfordshire Way" for Children Services (increase £0.699m funding available through 2025CSTBC2 to £1.325m)	626	-626		0
2025CIA02	To review and develop an alternative resource base model to support children and young people with Special Educational Needs in mainstream educational settings.	374	-374		0
2025CIA03	Refocus home to school transport & Independent Travel Increase to complement enhanced Oxfordshire Way provision and model for development of resource bases in mainstream educational settings	-800	800		
2025CIA04	Extend funding (2025PI&FMTBC) to support Children's Centres rents to facilitate early years intervention - extension of the funding in 2025/26 and 2026/27		113		113
	Environment & Place				
2025CIA05	Remove Low Traffic Neighbourhood ANPR cameras (net reduction in income)	50			50
2025CIA06	Remove duplicate gully and ditch clearing and repairs in light of Pothole and Drainage Fund provision (2025EPTBC2)	-300	300		0
2025CIA07	Remove duplicate second cut of urban verges, footways and cycleways in light of targeted additional cuts (2025EPTBC4)	-150	150		0
2025CIA08	Targeted additional cuts in urban and rural priority areas	250	-150		100
2025CIA09	Pothole and Drainage Fund	1,800	-367		1,433
	New Budget Reductions				
	Environment & Place				
2025CIA10	Combine the Climate Emergency Team with the Innovation Hub (assume latter is self funding in future so no saving) to create new "Future Challenge Team".	-340	-243		-584
	Adjust or Remove Investments agreed by Council in February 2023				
2025CIA11	Update 24EP27: Community transport initiatives – seek match funding towards existing initiatives (would need to be met from contingency if match funding is not received).	-50	-50		-100
2025CIA12	Update 24EP30 Mobility Hubs: Remove revenue funding (or seek funding from developer/partner contributions) for capital expenditure of £0.5m per year from 2023/24 to 2025/26 agreed in February 2023	-500		500	0
2025CIA13	Update 24EP31: Remove unallocated funding for improvements to travel information. £0.020m remaining funding will be used to keep digital and printed travel information up to date.	-80			-80
	Resources				
2025CIA14	Cancel some discretionary memberships	-2			-2
2025CIA15	Redesign the Communications, Marketing, Engagement & Consultation team + Policy Teams to facilitate the prioritisation of statutory services. Saving based on implementation from September 2024.	-611	-255		-866
	Use of Reserves				
	Use some of the unused funding in the Budget Priorities Reserve to support the Pothole and Drainage Fund	-67	67		0
	Revised Overall Position	0	13,511	436	13,947
	Difference to Cabinet's Budget Proposals	0	-435	500	65
	Proposed Surplus (-), Deficit (+)	-0	+13,511	+436	+13,947

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Directorate Changes Updated for Conservative Independent Alliance Group Budget Amendments

	Starting Budget Rolled Forward from 2023/24	Add changes in current MTFS	Add new budget increases	Less new savings	New Investments (February 2024)	Conservative Independent Alliance Budget Amendments (February 2024)	2024/25 Budget	Change in Budget	Real Terms Change in Budget ¹
	£m	£m	£m	£m	£m	£m	£m	%	%
Adult Services	229.5	20.9	2.7	-1.5	1.4	-0.2	252.7	10.1%	6.1%
Children's Services	172.8	9.2	16.8	-4.2	3.4	0.2	198.2	14.7%	10.7%
Environment & Place	73.4	0.1	4.2	-4.8	1.3	0.7	75.0	2.1%	-1.9%
Public Health & Community Safety	31.9	0.6	2.0	-0.6	0.0	0.0	34.0	6.5%	2.5%
Resources and Law & Governance	72.3	-0.8	3.1	-1.8	0.0	-0.6	72.2	-0.1%	-4.1%
Directorate Total	579.8	30.2	28.8	-12.8	6.1	0.1	632.2	9.0%	5.0%

¹ assuming CPI at 4.0% in the year to December 2023.

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Conservative Independent Alliance: Revenue Investment Requiring Forward Funding

Reference	Description	2024/25	2025/26	2026/27
		£000	£000	£000
	Proposed Forward Funding (total required in each year) (*)			
2025EP660	Development of Workplace Parking Levy Proposal proposed to be forward funded from the Prudential Borrowing Reserve. If the scheme is approved the cost of implementation would be met through the on-going operation of the scheme.	0	1,773	715
2025EP661	Further cost for the full implementation of Workplace Parking Levy subject to the outcome from the public consultation and the Department for Transport approving the proposal.	0		871

(*) It is proposed to postpone the development of the scheme so the requirement for forward funding is assumed to be delayed until 2025/26 pending future updates.

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Detailed Revenue Budget 2024/25



**Conservative Independent Alliance Revenue Budget 2024/25
Summary**

		Budget 2023/24	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2024/25
		£000	£000	£000	£000	£000
Adult Services	Expenditure	260,826	21,193	6,041	1,175	289,235
	Recharge Income	-8,161	500	-69	0	-7,730
	Grant income	-17,572	0	-4,660	0	-22,232
	Income	-5,634	-747	-153	0	-6,534
		229,459	20,946	1,159	1,175	252,739
Children's Services	Expenditure	480,915	9,144	48,378	3,599	542,036
	Recharge Income	-7,860	100	0	0	-7,760
	DSG income *	-265,320	0	-34,622	0	-299,942
	Grant income	-21,984	0	1,419	0	-20,566
	Income	-12,999	0	-2,550	0	-15,548
	172,752	9,244	12,625	3,599	198,221	
Public Health & Community Safety	Expenditure	69,699	642	2,780	0	73,122
	Recharge Income	-227	0	0	0	-227
	Grant income	-35,336	0	-1,334	0	-36,670
	Income	-2,200	0	0	0	-2,200
		31,935	642	1,446	0	34,024
Enviroment & Place	Expenditure	146,329	5,208	4,428	1,930	157,895
	Recharge Income	-45,988	-1,713	-3,975	0	-51,676
	Grant income	-606	0	0	0	-606
	Income	-26,300	-3,349	-1,012	50	-30,611
		73,435	146	-559	1,980	75,002

**Conservative Independent Alliance Revenue Budget 2024/25
Summary**

		Budget 2023/24	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2024/25
		£000	£000	£000	£000	£000
Resources	Expenditure	94,700	-818	1,205	-613	94,473
	Recharge Income	-9,665	0	-716	0	-10,381
	Grant income	-1,715	0	871	0	-844
	Income	-11,062	0	-13	0	-11,075
		72,257	-818	1,347	-613	72,173
Total Directorate Budgets		579,838	30,161	16,017	6,141	632,157
Strategic Measures and Contributions to/from Reserves	Expenditure	61,632	-7,900	-1,823	-783	51,126
	Recharge Income	-8,302	734	0	0	-7,568
	Grant income	-42,896	-3,300	0	-4,118	-50,314
	Income	-16,389	3,623	0	-1,400	-14,166
		-5,954	-6,843	-1,823	-6,301	-20,921
OxLEP (to be confirmed)	Expenditure	1,217	0	0	0	1,217
	Recharge Income	-314	0	0	0	-314
	Grant income	-820	0	0	0	-820
	Income	-83	0	0	0	-83
		0	0	0	0	0
Net Operating Budget		573,884	23,318	14,194	-160	611,236

**Conservative Independent Alliance Revenue Budget 2024/25
Summary**

		Budget 2023/24	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2024/25
		£000	£000	£000	£000	£000
General Government Grants	Grant income	-54,427	-853	0	-8,187	-63,467
Business Rates from District Councils	Other Income	-38,707	-721	0	1,976	-37,452
Council Tax Collection Fund Surpluses	Other Income	-14,116	10,116	0	-7,705	-11,705
Council Tax - Funding for Care Leavers Discount	Other Income	21	0	0	0	21
COUNCIL TAX REQUIREMENT		466,655	31,860	14,194	-14,076	498,633
	Expenditure	1,115,319	27,470	61,008	5,308	1,209,105
	Recharge Income	-80,518	-379	-4,760	0	-85,656
	DSG income *	-265,320	0	-34,622	0	-299,942
	Grant income	-175,356	-4,153	-3,704	-12,305	-195,519
	Income	-74,668	-473	-3,728	-1,350	-80,219
	Other Income	-52,802	9,395	0	-5,729	-49,136
COUNCIL TAX REQUIREMENT		466,655	31,860	14,194	-14,076	498,633

(*) Notes

1. DSG = Dedicated Schools Grant.

Conservative Independent Alliance Revenue Budget 2024/25
Adult Services

Ref.	Ref. 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2024/25 £000
SCS1	SCS1	<u>ADULT SOCIAL CARE</u>						
SCS1-1		Social Care Management & Practice	Expenditure	1,708	471	-747	0	1,432
			Recharge Income	0	0	0	0	0
			Grant income	0	0	0	0	0
			Income	0	0	0	0	0
		Subtotal Social Care Management		1,708	471	-747	0	1,432
SCS1-2	SCS1-2	Safeguarding & Mental Health	Expenditure	4,647	0	0	0	4,647
			Recharge Income	0	0	0	0	0
			Grant income	0	0	0	0	0
			Income	-30	0	0	0	-30
		Subtotal Adult Protection & Mental Capacity		4,617	0	0	0	4,617
SCS1-3	SCS1-3	Support Services	Expenditure	4,010	0	600	0	4,610
			Recharge Income	-135	0	0	0	-135
			Grant income	0	0	0	0	0
			Income	-806	0	0	0	-806
		Subtotal Provider & Support Services		3,069	0	600	0	3,669
SCS1-4	SCS1-4	Community Teams	Expenditure	14,489	0	0	0	14,489
			Recharge Income	-144	0	0	0	-144
			Grant income	0	0	0	0	0
			Income	-168	0	0	0	-168
		Subtotal Domestic Violence & Abuse		14,177	0	0	0	14,177

**Conservative Independent Alliance Revenue Budget 2024/25
Adult Services**

Ref.	Ref. 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2024/25 £000
SCS1-5	SCS1-5	Provider Services	Expenditure	10,219	0	69	0	10,288
			Recharge Income	-6,959	0	-69	0	-7,028
			Income	-1,258	0	0	0	-1,258
		Subtotal Housing Related Support		2,002	0	0	0	2,002
SCS1-8		Grants & Funding	Expenditure	150	150	-150	0	150
			Recharge Income	0	0	0	0	0
			Income	0	0	0	0	0
		Subtotal Adult Social Care Recharges		150	150	-150	0	150
		TOTAL ADULT SOCIAL CARE		25,723	621	-297	0	26,047
SCS2-1	SCS2	Health Ed. & Social Care Commissioning	Expenditure	6,234	0	-99	0	6,135
			Recharge Income	-150	0	0	0	-150
			Grant income	0	0	0	0	0
			Income	-764	0	0	0	-764
		TOTAL Health Ed. & Social Care Commissioning		5,320	0	-99	0	5,221
SCS3-1	*	Housing & Social Care Commissioning	Expenditure	4,259	0	0	0	4,259
			Recharge Income	-273	0	0	0	-273
			Grant income	0	0	0	0	0
			Income	-2,608	0	0	0	-2,608
		TOTAL Housing & Social Care Commissioning		1,378	0	0	0	1,378

**Conservative Independent Alliance Revenue Budget 2024/25
Adult Services**

Ref.	Ref. 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2024/25 £000
SCS4-1	*	Business Support Service	Expenditure	1,141	0	0	0	1,141
			Recharge Income	0	0	0	0	0
			Grant income	0	0	0	0	0
			Income	0	0	0	0	0
		TOTAL Business Support Service		1,141	0	0	0	1,141
SCS5-1		<u>Pooled Contribution</u>						
SCS5-1A	SCS1-1A	Live Well Pool Contribution	Expenditure	130,519	-1,585	3,170	0	132,104
			Recharge Income	0	0	0	0	0
			Grant income	0	0	0	0	0
			Income	0	0	0	0	0
				130,519	-1,585	3,170	0	132,104
SCS5-1B	SCS1-1B	Age Well Pool Contribution	Expenditure	82,112	-845	4,097	0	85,364
			Recharge Income	0	0	0	0	0
			Grant income	-17,572	0	0	0	-17,572
			Income	0	0	0	0	0
				64,540	-845	4,097	0	67,792
SCS5-1C	SCS1-1C	Pool Funding to Allocate	Expenditure	907	21,669	-1,897	1,175	21,854
			Recharge Income	-500	500	0	0	0
			Grant income	0	0	-4,660	0	-4,660
			Income	0	-747	-153	0	-900
				407	21,422	-6,710	1,175	16,294
		Subtotal Pooled Budget Contributions		195,466	18,992	557	1,175	216,190
		TOTAL COMMISSIONING		229,028	19,613	160	1,175	249,976

**Conservative Independent Alliance Revenue Budget 2024/25
Adult Services**

Ref.	Ref. 0 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2024/25 £000
		2.5% Previously Agreed Pay Inflation available to be allocated to service areas following the agreement of 2024/25 pay award.	Expenditure	431	1,333	999		2,762
* New services areas in 2023/24								
			Expenditure	260,826	21,193	6,041	1,175	289,235
			Recharge Income	-8,161	500	-69	0	-7,730
			Grant income	-17,572	0	-4,660	0	-22,232
			Income	-5,634	-747	-153	0	-6,534
		BUDGET CONTROLLABLE BY ADULT SERVICES		229,459	20,946	1,159	1,175	252,739

Conservative Independent Alliance Revenue Budget 2024/25
Children's Services

Ref.	Ref. 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
CEF1	CEF1	<u>EDUCATION & LEARNING</u>						
CEF1-1	CEF1-1	Management & Central Costs (including administration)	Expenditure	-1	-140	0	0	-141
			Recharge Income	0	0	0	0	0
			DSG Grant Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				-1	-140	0	0	-141
CEF1-2	CEF1-2	SEND Service	Expenditure	87,451	409	1,280	374	89,513
			Recharge Income	-444	0	0	0	-444
			DSG Grant Income	-77,327	0	-2,246	0	-79,574
			Grant Income	-1,000	0	1,000	0	0
			Income	-1,083	0	0	0	-1,083
				7,597	409	33	374	8,413
CEF1-3	CEF1-3	Learning & School Improvement	Expenditure	6,316	52	334	0	6,703
			Recharge Income	-1,692	0	0	0	-1,692
			DSG Grant Income	-1,408	0	-22	0	-1,430
			Grant Income	-1,738	0	88	0	-1,650
			Income	-143	0	0	0	-143
				1,337	52	400	0	1,789

**Conservative Independent Alliance Revenue Budget 2024/25
Children's Services**

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Ref.	Ref. 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
CEF1-4	CEF1-4	Access to Learning (Including Home to School Transport Recharge)	Expenditure	34,428	1,713	3,956	0	40,097
			Recharge Income	-351	100	0	0	-251
			DSG Grant Income	-3,691	0	-56	0	-3,747
			Grant Income	0	0	0	0	0
			Income	-8	0	0	0	-8
				30,378	1,813	3,900	0	36,091
CEF1-5	CEF1-5	Learner Engagement Service	Expenditure	2,705	60	35	0	2,800
			Recharge Income	0	0	0	0	0
			DSG Grant Income	-2,142	0	-35	0	-2,178
			Grant Income	0	0	0	0	0
			Income	-276	0	0	0	-276
				287	60	0	0	347
		SUBTOTAL EDUCATION & LEARNING		39,597	2,194	4,333	374	46,498
CEF2	CEF2	<u>CHILDREN'S SOCIAL CARE</u>						
CEF2-1	CEF2-1	Family Help	Expenditure	9,735	800	0	0	10,535
			Recharge Income	-230	0	0	0	-230
			DSG Grant Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				9,505	800	0	0	10,305

Conservative Independent Alliance Revenue Budget 2024/25
Children's Services

Ref.	Ref. 2023/24	Service Area		Budget 2023/24	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 0
				£000	£000	£000	£000	£000
CEF2-2	CEF2-2	Front Door	Expenditure	4,833	0	0	0	4,833
			Recharge Income	-138	0	0	0	-138
			DSG Grant Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				4,695	0	0	0	4,695
CEF2-3	*	Childrens Social Care	Expenditure	66,091	-63	-100	0	65,928
			Recharge Income	-2,150	0	0	0	-2,150
			DSG Grant Income	0	0	0	0	0
			Grant Income	-4,748	0	0	0	-4,748
			Income	-268	0	0	0	-268
				58,925	-63	-100	0	58,762
CEF2-9	*	Change	Expenditure	1,413	0	-80	1,825	3,158
			Recharge Income	0	0	0	0	0
			DSG Grant Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				1,413	0	-80	1,825	3,158
		SUBTOTAL CHILDREN'S SOCIAL CARE		74,538	737	-180	1,825	76,920

Conservative Independent Alliance Revenue Budget 2024/25
Children's Services

Ref.	Ref. 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
CEF3	CEF3	<u>CHILDREN'S SOCIAL CARE</u>						
		<u>COUNTYWIDE SERVICES</u>						
CEF3-1	CEF3-1	Provider Services	Expenditure	46,935	91	70	500	47,596
			Recharge Income	-1,589	0	0	0	-1,589
			DSG Grant Income	0	0	0	0	0
			Grant Income	-1,029	0	0	0	-1,029
			Income	-1,690	0	30	0	-1,660
				42,627	91	100	500	43,318
CEF3-2	CEF3-2	QA Safeguarding + Recruit & Retention	Expenditure	3,661	0	1,003	0	4,665
			Recharge Income	-86	0	0	0	-86
			DSG Grant Income	-68	0	-3	0	-71
			Grant Income	0	0	0	0	0
			Income	-177	0	0	0	-177
				3,331	0	1,000	0	4,331
		SUBTOTAL CHILDREN'S SOCIAL CARE		45,957	91	1,100	500	47,648
		COUNTYWIDE SERVICES						

Conservative Independent Alliance Revenue Budget 2024/25
Children's Services

Ref.	Ref. 2023/24	Service Area		Budget 2023/24	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 0
				£000	£000	£000	£000	£000
CEF4	CEF4	<u>SCHOOLS</u>						
CEF4-1	CEF4-1	Maintained Schools Budgets	Expenditure	158,661	0	1,889	0	160,550
			Recharge Income	-822	0	0	0	-822
			DSG Grant Income	-135,013	0	-2,540	0	-137,553
			Grant Income	-13,470	0	331	0	-13,139
			Income	-9,356	0	321	0	-9,035
				0	0	0	0	0
CEF4-2	CEF4-2	Nursery Education Funding (EY)	Expenditure	39,965	0	28,752	0	68,717
			Recharge Income	0	0	0	0	0
			DSG Grant Income	-39,965	0	-28,752	0	-68,717
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				0	0	0	0	0
CEF4-3	CEF4-3	Non-Delegated Schools Costs	Expenditure	1,073	0	894	0	1,967
			Recharge Income	0	0	0	0	0
			DSG Grant Income	-858	0	-894	0	-1,751
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				216	0	0	0	216
CEF4-4	CEF4-4	Schools Support Service Recharges	Expenditure	1,982	0	0	0	1,982
			Recharge Income	0	0	0	0	0
			DSG Grant Income	-1,982	0	0	0	-1,982
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				0	0	0	0	0

Conservative Independent Alliance Revenue Budget 2024/25
Children's Services

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Ref.	Ref. 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
CEF4-5	CEF4-5	Capitalised Repairs & Maintenance	Expenditure	1,567	0	0	0	1,567
			Recharge Income	0	0	0	0	0
			DSG Grant Income	-1,567	0	0	0	-1,567
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				0	0	0	0	0
		SUBTOTAL SCHOOLS		216	0	0	0	216
CEF5	CEF5	<u>CHILDREN'S SERVICES' CENTRAL COSTS</u>						
CEF5-1	CEF5-1	Management, Admin & Central Support	Expenditure	10,327	3,863	8,577	900	23,666
			Recharge Income	-357	0	0	0	-357
			DSG Grant Income	-1,299	0	-73	0	-1,372
			Grant Income	0	0	0	0	0
			Income	0	0	-2,900	0	-2,900
				8,671	3,863	5,604	900	19,038
CEF5-2	CEF5-2	Premature Retirement Compensation	Expenditure	3,211	0	0	0	3,211
			Recharge Income	0	0	0	0	0
			DSG Grant Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				3,211	0	0	0	3,211
		SUBTOTAL CENTRAL COSTS		11,882	3,863	5,604	900	22,249
	*	New services areas in 2023/24						

**Conservative Independent Alliance Revenue Budget 2024/25
Children's Services**

Ref.	Ref. 0 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
		2.5% Previously Agreed Pay Inflation available to be allocated to service areas following the agreement of 2024/25 pay award.	Expenditure	563	2,360	1,767		4,690
			Expenditure	480,915	9,144	48,378	3,599	542,036
			Recharge Income	-7,860	100	0	0	-7,760
			DSG Grant Income	-265,320	0	-34,622	0	-299,942
			Grant Income	-21,984	0	1,419	0	-20,566
			Income	-12,999	0	-2,550	0	-15,548
		BUDGET CONTROLLABLE BY CHILDREN'S SERVICES		172,752	9,244	12,625	3,599	198,221

**Conservative Independent Alliance Revenue Budget 2024/25
Public Health & Community Safety**

Ref.	Ref. 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
PH1 & 2	PH1 & 2	Public Health Functions						
PH1	PH1	PH - Mandatory	Expenditure	16,240	0	3,230	0	19,470
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				16,240	0	3,230	0	19,470
PH2	PH2	PH - Non-Mandatory	Expenditure	21,553	200	-1,872	0	19,881
			Recharge Income	-217	0	0	0	-217
			Grant Income	0	0	-790	0	-790
			Income	-445	0	0	0	-445
				20,891	200	-2,662	0	18,429
PH3	PH3	PH - Recharges	Expenditure	576	0	2	0	577
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				576	0	2	0	577
PH4	PH4	Grant Income	Expenditure	0	0	0	0	0
			Recharge Income	0	0	0	0	0
			Grant Income	-33,632	0	-770	0	-34,401
			Income	0	0	0	0	0
		SUBTOTAL GRANT INCOME		-33,632	0	-770	0	-34,401
		TOTAL PUBLIC HEALTH		4,075	200	-200	0	4,075

**Conservative Independent Alliance Revenue Budget 2024/25
Public Health & Community Safety**

Ref.	Ref. 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
EE4		FIRE & RESCUE SERVICE & COMMUNITY SAFETY						
COM4-2	COM4-2	Fire & Rescue	Expenditure	28,135	-310	857	0	28,682
			Recharge Income	0	0	0	0	0
			Grant Income	-1,704	0	226	0	-1,479
			Income	-887	0	0	0	-887
				25,544	-310	1,082	0	26,316
COM4-3	COM4-3	Emergency Planning	Expenditure	337	0	0	0	337
			Recharge Income	0	0	0	0	0
			Income	-28	0	0	0	-28
				309	0	0	0	309
COM4-4	COM4-4	Gypsy & Traveller Services	Expenditure	398	0	0	0	398
			Recharge Income	0	0	0	0	0
			Income	-465	0	0	0	-465
				-67	0	0	0	-67
COM4-5	COM4-5	Trading Standards	Expenditure	1,767	0	0	0	1,767
			Recharge Income	-10	0	0	0	-10
			Income	-376	0	0	0	-376
				1,380	0	0	0	1,380
		2.5% Previously Agreed Pay Inflation available to be allocated to service areas following the agreement of 2024/25 pay award.	Expenditure	694	752	564		2,010
		FIRE & RESCUE SERVICE & COMMUNITY SAFETY		27,166	442	1,082	0	29,949

**Conservative Independent Alliance Revenue Budget 2024/25
Public Health & Community Safety**

Ref.	Ref. 2023/24	Service Area		Budget 2023/24	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 0
				£000	£000	£000	£000	£000
			Expenditure	69,699	642	2,780	0	73,122
			Recharge Income	-227	0	0	0	-227
			Grant Income	-35,336	0	-1,334	0	-36,670
			Income	-2,200	0	0	0	-2,200
		BUDGET CONTROLLABLE BY PUBLIC HEALTH & COMMUNITY SAFETY		31,935	642	1,446	0	34,024

Conservative Independent Alliance Revenue Budget 2024/25
Environment & Place

Ref.	Ref. 0 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
EP1	**	<u>Transport & Infrastructure</u>						
EP1-1		Transport Policy	Expenditure	13,267	303	-85	-630	12,854
			Recharge Income	0	0	-75	0	-75
			Grant Income	-309	0	0	0	-309
			Income	-178	0	-50	0	-228
				12,780	303	-210	-630	12,242
EP1-2		Place Making	Expenditure	7,289	0	-50	0	7,239
			Recharge Income	-1,593	0	0	0	-1,593
			Grant Income	0	0	0	0	0
			Income	-7,512	-238	-50	0	-7,800
				-1,816	-238	-100	0	-2,154
EP1-3		Infrastructure Delivery	Expenditure	9,528	0	0	0	9,528
			Recharge Income	-8,215	0	0	0	-8,215
			Grant Income	-70	0	0	0	-70
			Income	0	0	0	0	0
				1,243	0	0	0	1,243
EP1-4		Senior Management Team	Expenditure	625	0	0	0	625
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				625	0	0	0	625
		Subtotal Transport & Infrastructure		12,832	65	-310	-630	11,957

**Conservative Independent Alliance Revenue Budget 2024/25
Environment & Place**

Ref.	Ref. 0 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
EP2	**	Planning, Environment & Climate Change						
EP2-1		Strategic Planning	Expenditure	1,699	0	-300	0	1,399
			Recharge Income	-36	0	0	0	-36
			Grant Income	0	0	0	0	0
			Income	-655	-7	0	0	-662
				1,008	-7	-300	0	701
EP2-2		Climate Change	Expenditure	1,227	-29	0	-340	858
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	-30	30	-12	0	-12
				1,197	1	-12	-340	846
EP2-3		Environment & Circular Economy	Expenditure	36,462	1,527	140	40	38,170
			Recharge Income	-137	0	0	0	-137
			Grant Income	-227	0	0	0	-227
			Income	-1,047	-1	0	0	-1,048
				35,052	1,526	140	40	36,758
EP2-4		Service Management Team	Expenditure	499	0	0	0	499
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				499	0	0	0	499
		Subtotal Planning, Environment & Climate Change		37,755	1,520	-172	-300	38,804

Conservative Independent Alliance Revenue Budget 2024/25
Environment & Place

Ref.	Ref. 0 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
EP3	**	<u>Highways Operations</u>						
EP3-1		Highway Maintenance	Expenditure	24,014	-60	650	2,860	27,465
			Recharge Income	-2,618	0	0	0	-2,618
			Grant Income	0	0	0	0	0
			Income	-1,517	0	-700	0	-2,217
				19,879	-60	-50	2,860	22,629
EP3-2		Network Management	Expenditure	10,611	174	-35	0	10,749
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	-14,297	-3,164	-200	50	-17,611
				-3,687	-2,991	-235	50	-6,862
EP3-3		Supported Transport	Expenditure	37,023	2,417	4,150	0	43,590
			Recharge Income	-33,289	-1,713	-3,900	0	-38,902
			Grant Income	0	0	0	0	0
			Income	-772	-6	0	0	-778
				2,961	698	250	0	3,910
EP3-4		Senior Management Team	Expenditure	844	250	0	0	1,094
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				844	250	0	0	1,094
EP3		Subtotal Highways Operations		19,998	-2,102	-35	2,910	20,771

**Conservative Independent Alliance Revenue Budget 2024/25
Environment & Place**

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Ref.	Ref. 0 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
EP4	**	Directorate Support						
EP4-1		Data Intelligence & Business Support	Expenditure	2,295	-255	-697	0	1,343
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	-293	37	0	0	-256
				2,002	-218	-697	0	1,087
EP4-2		Business Performance & Service Imp	Expenditure	601	0	-5	0	596
			Recharge Income	-100	0	0	0	-100
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				501	0	-5	0	496
EP4-3		Directorate Other	Expenditure	61	0	0	0	61
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				61	0	0	0	61
		Subtotal Directorate Support		2,564	-218	-702	0	1,644

**Conservative Independent Alliance Revenue Budget 2024/25
Environment & Place**

Ref.	Ref. 0 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
	**	The Directorate restructured in 2023/24 2.5% Previously Agreed Pay Inflation available to be allocated to service areas following the agreement of 2024/25 pay award.	Expenditure	286	881	660		1,827
			Expenditure	146,329	5,208	4,428	1,930	157,895
			Recharge Income	-45,988	-1,713	-3,975	0	-51,676
			Grant Income	-606	0	0	0	-606
			Income	-26,300	-3,349	-1,012	50	-30,611
		BUDGET CONTROLLABLE BY ENVIRONMENT AND PLACE		73,435	146	-559	1,980	75,002

Conservative Independent Alliance Revenue Budget 2024/25
Resources

Ref.	Ref. 2023/24	Service Area		Budget 2023/24	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 0
				£000	£000	£000	£000	£000
COD1	COD1	Corporate Services	Expenditure	3,195	-886	209	0	2,518
			Recharge Income	-337	0	0	0	-337
			Income	0	0	0	0	0
				2,859	-886	209	0	2,182
COD2	COD2	Human Resources & Organisational Development	Expenditure	3,996	-46	30	0	3,980
			Recharge Income	-578	0	0	0	-578
			Income	-93	0	0	0	-93
				3,326	-46	30	0	3,310
COD3	COD3	Communications, Strategy & Insight	Expenditure	4,297	19	68	-611	3,774
			Recharge Income	-962	0	0	0	-962
			Income	-83	0	0	0	-83
				3,253	19	68	-611	2,729
COD4	COD4	IT, Innovation & Digital	Expenditure	14,143	144	-1,228	0	13,059
			Recharge Income	-919	0	0	0	-919
			Grant Income	-871	0	871	0	0
			Income	-1,535	0	0	0	-1,535
				10,818	144	-357	0	10,605
COD5	COD5	Culture & Customer Experience	Expenditure	18,561	-203	38	0	18,396
			Recharge Income	-269	0	0	0	-269
			Grant Income	-844	0	0	0	-844
			Income	-4,832	0	-30	0	-4,862
				12,617	-203	8	0	12,421

Conservative Independent Alliance Revenue Budget 2024/25
Resources

Ref.	Ref. 2023/24	Service Area		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 0 £000
COD6	COD6	Finance & Procurement	Expenditure	11,660	66	442	0	12,168
			Recharge Income	-908	0	0	0	-908
			Income	-1,788	0	0	0	-1,788
				8,964	66	442	0	9,472
COD7	CDA1	Property, Investment & FM	Expenditure	26,088	628	297	0	27,012
			Recharge Income	-5,184	0	-716	0	-5,900
			Income	-1,889	0	17	0	-1,872
				19,015	628	-402	0	19,240
COD8	CDA2	Law & Governance	Expenditure	9,228	-176	-101	-2	8,950
			Recharge Income	-509	0	0	0	-509
			Income	-843	0	0	0	-843
				7,877	-176	-101	-2	7,598
COD9	COD9	Delivery & Partnership	Expenditure	2,963	-2,300	0	0	663
			Recharge Income	0	0	0	0	0
			Income	0	0	0	0	0
				2,963	-2,300	0	0	663
				44,798	-3,205	400	-611	41,382
		2.5% Previously Agreed Pay Inflation available to be allocated to service areas following the agreement of 2024/25 pay award.	Expenditure	568	1,936	1,450		3,953
			Expenditure	94,700	-818	1,205	-613	94,473
			Recharge Income	-9,665	0	-716	0	-10,381
			Grant Income	-1,715	0	871	0	-844
			Income	-11,062	0	-13	0	-11,075
		BUDGET CONTROLLABLE BY RESOURCES		72,257	-818	1,347	-613	72,173

**Conservative Independent Alliance Revenue Budget 2024/25
Strategic Measures**

		Budget 2023/24	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Other Virements	Budget 2024/25
		£000	£000	£000	£000	£000	£000
<u>CAPITAL FINANCING</u>							
Principal	Expenditure	13,399	2,314		-780		14,933
Interest	Expenditure	15,003	313		0		15,316
Net Interest on Balances (split income and expenditure)	Expenditure	682			-2,900		-2,218
	Recharge Income	-8,302	734				-7,568
	Income	-9,009			-1,400		-10,409
		-16,629	734	0	-4,300	0	-20,195
SUBTOTAL CAPITAL FINANCING		11,773	3,361	0	-5,080	0	10,054
Contingency	Expenditure	3,399			3,918		7,317
Insurance	Expenditure	1,436			302		1,738
<u>CONTRIBUTIONS TO/FROM GENERAL BALANCES</u>							
General Balances	Expenditure	6,800	-6,800				0
SUBTOTAL CONTRIBUTIONS TO/FROM BALANCES		6,800	-6,800	0	-6,800	0	0

**Conservative Independent Alliance Revenue Budget 2024/25
Strategic Measures**

		Budget 2023/24	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Other Virements	Budget 2024/25
		£000	£000	£000	£000	£000	£000
<u>CONTRIBUTIONS TO/FROM RESERVES</u>							
Reserves	Expenditure	10,109	-3,133	-1,823	-1,323		3,830
	Income	-7,380	3,623				-3,757
		2,729	490	-1,823	-1,323	0	73
Prudential Borrowing costs	Expenditure	10,804	-594				10,210
SUBTOTAL CONTRIBUTIONS TO/FROM RESERVES		13,533	-104	-1,823	-1,323	0	10,283
<u>UNRINGFENCED SPECIFIC GRANT INCOME</u>							
	Grant income	-42,896	-3,300		-4,118		-50,314
TOTAL UNRINGFENCED SPECIFIC GRANT INCOME		-42,896	-3,300	0	-4,118	0	-50,314
Strategic Measures	Expenditure	61,632	-7,900	-1,823	-783	0	51,126
	Recharge Income	-8,302	734	0	0	0	-7,568
	Grant Income	-42,896	-3,300	0	-4,118	0	-50,314
	Income	-16,389	3,623	0	-1,400	0	-14,166
STRATEGIC MEASURES TOTAL		-5,954	-6,843	-1,823	-6,301	0	-20,921
OxLEP (expenditure and offsetting income to be confirmed)	Expenditure	1,217	0	0	0	0	1,217
	Recharge Income	-314	0	0	0	0	-314
	Grant Income	-820	0	0	0	0	-820
	Income	-83	0	0	0	0	-83
OxLEP TOTAL		0	0	0	0	0	0

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**Conservative Independent Alliance Revenue Budget 2024/25
Strategic Measures**

		Budget 2023/24 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Other Virements £000	Budget 2024/25 £000
COUNCIL TAX COLLECTION FUND SURPLUSES/DEF	Other income	-14,116	10,116		-7,705		-11,705
TOTAL COLLECTION FUND SURPLUSES/DEFICITS		-14,116	10,116	0	-7,705	0	-11,705
CARE LEAVERS DISCOUNT	Expenditure	21	0				21
TOTAL CARE LEAVERS DISCOUNT		21	0	0	0	0	21
BUSINESS RATES FROM DISTRICT COUNCILS	Other income	-38,707	-721		1,976	0	-37,452
BUSINESS RATES COLLECTION FUND SURPLUSES (-)/ DEFICITS (+)	Other income					0	0
TOTAL BUSINESS RATES FROM DISTRICT COUNCILS		-38,707	-721	0	1,976	0	-37,452
GENERAL GOVERNMENT GRANT INCOME							
Revenue Support Grant	Grant income	0			-1,394		-1,394
Section 31 Business Rates Reliefs Grants	Grant income	-14,427			-5,518		-19,945
Business Rates Top-Up	Grant income	-40,000	-853		-1,275		-42,128
TOTAL GENERAL GOVERNMENT GRANT INCOME		-54,427	-853	0	-8,187	0	-63,467

Conservative Independent Alliance Government Grants 2023/24 - 2026/27

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2023/24	Adjustments / New Allocations reported previously reported	Adjustments/ New Allocations reported this time	2023/24	2024/25	2025/26	2026/27
			£000	£000	£000	£000	£000	£000	£000
	Adult Services								
R	Improved Better Care Fund	DHSC	10,705	0	0	10,705	10,705	10,705	10,705
R	Adult Social Care Market Sustainability and Improvement Fund	DHSC	5,366	0	0	5,366	10,026	0	0
R	Adult Social Care Discharge Fund	DHSC	1,501	0	0	1,501	1,501	0	0
R	Adult Social Care MSFI - Workforce Fund	DHSC		3,485		3,485	0	0	0
R	CQC Review and Assessment Grant	DHSC	0		27	27	0	0	0
	TOTAL ADULT SERVICES		17,572	3,485	27	21,084	22,232	10,705	10,705
	Children's Services								
	Dedicated Schools Grant								
R	Dedicated Schools Grant (DSG) - Schools Block	DfE	131,138	31	0	131,169	132,163	132,163	132,163
R	Dedicated Schools Grant (DSG) - Central Block	DfE	4,992	0	0	4,992	5,153	5,153	5,153
R	Dedicated Schools Grant (DSG) - Early Years Block	DfE	44,341	94	0	44,435	73,221	73,221	73,221
R	Dedicated Schools Grant (DSG) - High Needs Block	DfE	85,288	-564	0	84,724	89,405	89,405	89,405
	Subtotal Dedicated Schools Grant		265,759	-439	0	265,320	299,942	299,942	299,942
	School Grants								
R	Pupil Premium	DfE	7,663	531	0	8,194	8,194	8,194	8,194
R	Education Funding Agency - Sixth Form Funding	DfE	280	39	0	319	321	321	321
R	PE and Sport Grant	DfE	2,266	-49	0	2,217	2,217	2,217	2,217
R	Universal Infant Free School Meals	DfE	3,938	109	0	4,047	4,047	4,047	4,047
R	Teacher's Pay Grant	DfE	95	-95	0	0	0	0	0
R	Teacher's Pension Grant	DfE	274	-264	0	10	10	10	10
R	National Professional Qualification Grant	DfE	0	15	0	15	0	0	0
R	Early Career Framework - Mentor	DfE	0	93	0	93	0	0	0
R	Early Career Framework - Off Timetable	DfE	0	161	0	161	0	0	0
R	Coronavirus (COVID-19) Recovery Premium	DfE	0	462	0	462	0	0	0

Conservative Independent Alliance Government Grants 2023/24 - 2026/27

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2023/24	Adjustments / New Allocations reported previously reported	Adjustments/ New Allocations reported this time	2023/24	2024/25	2025/26	2026/27
			£000	£000	£000	£000	£000	£000	£000
R	Coronavirus (COVID-19) School Let Tutoring Grant	DfE	0	408	0	408	0	0	0
R	Teacher's Pay Additional Grant	DfE	0	1,404	0	1,404	0	0	0
R	Early Year Supplement Grant	DfE	0	2,978	0	2,978	0	0	0
R	Mainstream Schools Additional Grant	DfE	0	4,285	0	4,285	0	0	0
Subtotal School Grants			14,516	10,077	0	24,593	14,789	14,789	14,789
Other Children's Services Grants									
R	School Improvement Monitoring & Brokering Grant	DfE	0	0	0	0	0	0	0
R	Matching project - Adoption Grt	DfE	0			0	0	0	0
R	Additional support for schools in financial difficulty	DfE	0	331	0	331	0	0	0
R	Youth Justice Board	YJB	674	30	0	704	704	704	704
R	Asylum (USAC and Post 18)	HO	3,997	2,580	0	6,577	4,636	4,636	4,636
R	Extension of Virtual School - children with social worker	DfE	0	135	0	135	0	0	0
R	Extension of Virtual School - previously looked after children	DfE	0	66	0	66	0	0	0
R	Pupil Premium Plus Post 16 pilot	DfE	0	45	0	45	0	0	0
R	Extended Personal Adviser Duty Grant	DfE	103	9	0	112	112	112	112
R	Staying Put Implementation Grant	DfE	288	-36	0	288	288	0	0
R	Remand Framework	YJB	72	-36	0	36	37	37	37
R	Reducing Parental Conflict Workforce Development Grant	YJB	0	48	0	48	0	0	0
R	Supported Internships for YP with SEND	DfE	54	0	0	54	0	0	0
R	Holiday Activities and Food Programme	DfE	296	1,203	0	1,499	0	0	0
R	Attach ASF	DfE	0	15	0	15	0	0	0
R	Fam Group Conferences	DfE	0	54	0	54	0	0	0
R	Multiply	DfE	899	0	0	899	0	0	0
R	Turnaround Programme	YJB	64	63	0	127	0	0	0
Subtotal Other Children's Services Grants			6,447	4,507	0	10,990	5,777	5,489	5,489
TOTAL CHILDREN'S SERVICES			286,722	14,145	0	300,903	320,508	320,220	320,220

Conservative Independent Alliance Government Grants 2023/24 - 2026/27

Ringfenced	Directorate	Issued by	Estimate 2023/24	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Actual 2023/24	Estimate 2024/25	Estimate 2025/26	Estimate 2026/27
			£000	£000	£000	£000	£000	£000	£000
R	Public Health								
R	Public Health Grant	DHSC	33,632	0	0	33,632	34,401	34,401	34,401
R	Local Stop Smoking Services	DHCS	0	0	0	0	790		
	TOTAL PUBLIC HEALTH		33,632	0	0	33,632	35,191	34,401	34,401
	Community Safety								
R	Fire Fighter's Pension Fund Grant	HO	1,361	0	0	1,361	0	0	0
R	Additional Pensions Grant	HO	0			0	1,061	0	0
R	Pensions Grant	HO	0			0	75	0	0
R	Fire Protection Uplift Grant	HO	0	303	0	303	303	303	303
R	Fire Fighter's New Dimensons Grant	HO	40	0	0	40	40	40	40
	TOTAL FIRE AND RESCUE SERVICE & COMMUNITY SAFETY		1,401	303	0	1,704	1,479	343	343
	Environment & Place								
R	Bus Service Operators Grant	DfT	514	0	0	514	309	309	309
R	Natural England (Thames Path & The Ridgeway)	DEFRA	227	0	0	227	227	227	227
R	PMO	DEFRA	0	0	0	0	70	70	70
R	COVID BSSG	DFT	0	48	0	48	0	0	0
R	Biodiversity Net gain Grant	DEFRA	0	27	0	27	0	0	0
R	Woodland Creation Accelerator Fund (WCAF)	DEFRA	0	75	0	75	0	0	0
R	Air Quality SSCL Grant	DEFRA	0	127	0	127	0	0	0
R	Capability Fund	DFT	0	260	0	260	0	0	0
R	Zero Emission Zone Pilot	DEFRA	0	0	0	0	0	0	0
	TOTAL ENVIRONMENT & PLACE		741	537	0	1,278	606	606	606

Conservative Independent Alliance Government Grants 2023/24 - 2026/27

Ringfenced	Directorate	Issued by	Estimate 2023/24	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Actual 2023/24	Estimate 2024/25	Estimate 2025/26	Estimate 2026/27
			£000	£000	£000	£000	£000	£000	£000
	Resources								
R	Homes for Ukraine *	DLUHC	6,503	0	0	6,503	0	0	0
R	Music Service	AC	844	0	0	844	844	844	844
R	MaaS:CAV	Innovate UK	313	0	0	313	0	0	0
R	Park & Charge	Innovate UK	206	0	0	206	0	0	0
R	Virgin Park & Charge	Innovate UK	7	0	0	7	0	0	0
R	Data Driven Safety Tool	Innovate UK	91	0	0	91	0	0	0
R	Quantum Gravimeter	Innovate UK	69	0	0	69	0	0	0
R	Resilient CAV	Innovate UK	25	0	0	25	0	0	0
R	Heart Park Project	DfT	90	0	0	90	0	0	0
R	GTC DfT Congestion Tool	DfT	59	0	0	59	0	0	0
R	CAVL4R	DfT	11	0	0	11	0	0	0
	TOTAL RESOURCES		8,219	0	0	8,219	844	844	844
	Strategic Measures								
U	Lead Local Flood Authority	DEFRA	45	123	0	168	45	45	45
U	Extended Rights to Free Travel	DfE	278	531	0	809	278	278	278
U	Firelink	DLUHC	213	-83	0	130	213	213	213
U	Key Stage 2 Moderation & Phonics	DLUHC	0	21	0	21	0	0	0
U	Supporting Families - previously Troubled Families	DLUHC	1,048	204	0	1,252	1,048	1,048	1,048
U	New Homes Bonus	DLUHC	1,700	0	0	1,700	1,700	0	0
U	Local Reform & Community Voices Grant	DfE	515	0	0	515	515	515	515
U	Social Care Support Grant (including Independent Living Fund)	DLUHC	32,669	0	0	32,669	42,443	37,669	37,669
U	Services Grant	DfE	2,800	0	0	2,800	444	0	0
U	Supplementary Substance Misuse Treatment & Recovery Grant	OHID	0	635	0	635	635	635	635
U	Supplementary Substance Misuse Treatment & Recovery Housing Grant	OHID	0	622	0	622	622	622	622
U	Supplementary Substance Misuse Inpatient Detox & Rehabilitation	OHID	0	0	0	0	80	80	80

Conservative Independent Alliance Government Grants 2023/24 - 2026/27

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2023/24	Adjustments / New Allocations reported previously reported	Adjustments/ New Allocations reported this time	2023/24	2024/25	2025/26	2026/27
			£000	£000	£000	£000	£000	£000	£000
U	Domestic Abuse Duty Grant	DLUHC	1,141	26	0	1,167	1,151	1,151	1,151
U	Rough Sleeping Drugs & Alcohol Grant	DLUHC	0	1,220	0	1,220	1,140	1,140	1,140
U	Dual Running & Client Level Data	DHSC	0	20	0	20	0	0	0
Subtotal Strategic Measures			40,409	3,319	0	43,728	50,314	43,396	43,396
Business Rates									
U	Section 31 Grant for Business Rate Compensation	DLUHC	14,427		0	14,427	19,945	16,305	16,305
U	Business Rates S31 Grant Top-Up	DLUHC	40,000		0	40,000	42,128	42,971	43,830
U	Revenue Support Grant	DLUHC	0			0	1,394	1,394	1,394
Subtotal Business Rates			54,427	0	0	54,427	63,467	60,670	61,529
Grants received on behalf of Local Enterprise Partnership									
R	Oxford Innovation Business Support	BEIS	205	0		205	0		
R	European Regional Development Fund		900	-900		0	0		
R	DLUHC (Local Enterprise Partnership Funding)	DLUHC	500	335		835	0		
R	EZ1 Business Rates Drawdown	DLUHC					1,800		
R	Dept for Business & Trade funding	DLUHC					261		
R	DfE Skills Bootcamp funding	DLUHC					2,696		
Subtotal Grants held on behalf of Local Enterprise Partnership			1,605	-566	0	1,040	4,757	0	0
TOTAL STRATEGIC MEASURES			96,441	2,753	0	99,194	118,538	104,066	104,925
Total All Grants			444,728	21,223	27	466,014	499,398	471,185	472,044

* Estimated and not included in budget - will be updated through the Business Management & Monitoring Report as retrospective claims are made throughout the year.

** Estimated and is based on quarterly retrospective claims

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Conservative Independent Alliance Amendments to Earmarked Reserves and General Balances Policy Statement 2024/25

Introduction

1. This paper sets out the Conservative Independent Alliance changes to the Cabinet's Earmarked Reserves and General Balances Policy Statement 2024/25 at Cabinet Section 4.6.
2. No changes are proposed to policies underpinning the maintenance of a level of balances and general reserves. No changes are proposed to the level of general balances.
3. Changes are proposed to the use of some reserves which are set out in the following paragraphs. £1.8m funding that would have been used to forward fund the Workplace Parking Levy in 2024/25 is not required to be used for that year and a further £0.1m of the Budget Priorities reserve will be used to support the Pothole & Drainage Fund. As a result of those changes forecast reserves will be £1.7m higher at 31 March 2025 than the position set out in the Cabinet's Section 4.6.1.

Earmarked Reserves

Prudential Borrowing Reserve

4. It is proposed to postpone any further investment in the Workplace Parking Levy.
5. £1.8m funding held in the prudential borrowing reserve that would be used to forward fund the revenue cost in 2024/25 will not be required in that year.

Budget Priorities Reserve

6. It is proposed to use £0.067m of the remaining balance to support the Pothole and Drainage Fund on a one – off basis in 2024/25.

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Conservative Independent Alliance Forecast Earmarked Reserves 2023/24 to 2026/27

Reserve	2023/24			2024/25		2025/26		2026/27	
	Balance at 1 April 2023	Forecast Change	Forecast Balance at 31 March 2024	Forecast Change	Forecast Balance at 31 March 2025	Forecast Change	Forecast Balance at 31 March 2026	Forecast Change	Forecast Balance at 31 March 2027
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Revenue Grants Unapplied									
Grants and Contributions Reserve	37.0	-19.0	18.0	-7.0	11.1	-3.7	7.4	-1.0	6.4
COVID-19 Reserve	15.4	-9.3	6.1	-3.8	2.3	-2.3	0.0	0.0	0.0
Government Initiatives Reserve	2.3	-0.5	1.8	-0.6	1.3	-0.2	1.0	0.0	1.0
Subtotal Revenue Grants Unapplied	54.8	-28.8	25.9	-11.3	14.6	-6.2	8.4	-1.0	7.5
Corporate Priorities									
Budget Priorities Reserve	11.4	-9.8	1.6	-1.5	0.1	0.0	0.1	0.0	0.1
Transformation Reserve	1.5	0.0	1.5	3.2	4.7	-4.7	0.0	0.0	0.0
Zero Emissions Zone	0.5	0.0	0.5	0.0	0.5	0.0	0.5	0.0	0.5
Youth Provision Reserve	0.3	-0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal Corporate Priorities	13.7	-10.1	3.6	1.7	5.2	-4.7	0.6	0.0	0.6
Funding for Risk									
Insurance Reserve	12.9	0.0	12.9	0.0	12.9	0.0	12.9	0.0	12.9
Demographic Risk Reserve	13.0	4.0	17.0	4.0	21.0	4.0	25.0	4.0	29.0
Council Elections	0.4	0.2	0.6	0.2	0.8	-0.8	0.0	0.0	0.0
Redundancy Reserve	2.4	0.0	2.4	1.3	3.7	-3.7	0.0	0.0	0.0
Trading Accounts	0.2	-0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Council Tax Collection Fund Reserve	3.0	0.0	3.0	-3.0	0.0	0.0	0.0	0.0	0.0
Business Rates Reserve	9.5	0.0	9.5	-9.5	0.0	0.0	0.0	0.0	0.0
Collection Fund Reserve (NEW)	0.0	0.0	0.0	4.0	4.0	0.0	4.0	0.0	4.0
IFRS 9 Risk Reserve (NEW)	0.0	0.0	0.0	2.2	2.2	0.0	2.2	0.0	2.2
Subtotal Funding for Risk	41.3	4.0	45.4	-0.8	44.5	-0.4	44.1	4.0	48.1
Capital & Equipment									
Capital & Prudential Borrowing Reserves	67.8	0.3	68.1	9.6	77.8	7.9	85.7	7.5	93.2
Vehicle and Equipment Reserve	3.4	0.3	3.7	-1.6	2.2	-1.3	0.8	0.0	0.8
Investment Pump Priming Reserve	2.0	-1.9	0.1	0.0	0.1	0.0	0.1	0.0	0.1
Subtotal Capital & Equipment	73.2	-1.3	72.0	8.1	80.1	6.6	86.6	7.5	94.1
Other Reserves									
Schools' Reserves	12.9	0.0	12.9	0.0	12.9	0.0	12.9	0.0	12.9
Partnership Reserves	1.9	-1.6	0.3	-0.2	0.1	-0.1	0.0	0.0	0.0
On Street Car Parking Reserve	4.9	0.2	5.1	-2.2	2.9	-1.3	1.6	-0.5	1.1
Subtotal Other Reserves	19.7	-1.4	18.4	-2.4	16.0	-1.4	14.6	-0.5	14.1
Total Earmarked Reserves	202.7	-37.5	165.2	-4.7	160.5	-6.1	154.4	10.0	164.3
DSG Unusable Reserve *	-41.1	-21.2	-62.3	-21.3	-83.6	-25.0	-108.6	-35.7	-144.3
DSG High Needs deficit within Unusable Reserve *	-46.8	-21.2	-68.0	-21.3	-89.3	-25.0	-114.3	-35.7	-150.0
Total Earmarked Reserves after DSG Unusable Reserve	161.6	-58.7	102.9	-26.0	76.9	-31.1	45.8	-25.7	20.1

Reserve	Description
Revenue Grants Unapplied	
Grants and Contributions Reserve	Holds overspent or underspent grants & contributions committed to be spent or recovered in future years. Excludes balance relating to DSG.
COVID-19 Reserve	Reserve to cover costs associated with and arising from COVID-19
Government Initiatives Reserve	Holds underspends on budgets funded by un-ringfenced specific grants relating Government initiatives or agreed outcomes.
Subtotal Revenue Grants Unapplied	
Corporate Priorities	
Budget Priorities Reserve	This reserve is being used to support the implementation of the Council's priorities and the Medium Term Financial Strategy.
Transformation Reserve	This reserve is needed to fund the implementation costs of the Council's Transformation programme. £10m proposed contribution assumed to be used in 2024/25 and 2025/26.
Zero Emissions Zone	This reserve holds surpluses generated by Network Coordination for the development and expansion of the ZEZ in the future years.
Youth Provision Reserve	Funding will be used in 2023/24 to manage pressures in Children's Services
Subtotal Corporate Priorities	
Funding for Risk	
Insurance Reserve	This reserve covers the County Council for insurance claims that, based on the previous experience of the County Council, are likely to be received, as well as a number of insurance related issues.
Demographic Risk Reserve	Held against High Needs DSG Risk
Council Elections	To meet the cost of the County Council elections every four years.
Redundancy Reserve	This reserve is available to fund redundancy costs arising from Transformational Change. Assumes half of the balance + half of new £10m is used in 2024/25 and half in 2025/26
Trading Accounts	Holds funds relating to traded activities which are carried forward each year (whether surplus or deficit).
Council Tax Collection Fund Reserve	This reserve holds any surplus/ deficit as a result of income from council tax being more or less than originally estimated
Business Rates Reserve	This reserve is to smooth the volatility of Business Rates income and to mitigate risk around future changes to Business Rates.
Collection Fund Reserve (NEW)	Create one new collection fund reserve and remove balances from Business Rates and CT reserves.
IFRS 9 Risk Reserve (NEW)	New reserve to smooth the potential impact of IFRS9 (changes in the value of Treasury Management Pooled Funds at year end) which may impact on the revenue account in 25/26 if the statutory override which removes changes in their value from the accounts ends on 1 April 2025.
Subtotal Funding for Risk	
Capital & Equipment	
Capital & Prudential Borrowing Reserve	These reserves have been established for the purpose of financing capital expenditure in future years.
Vehicle and Equipment Reserve	To fund future replacement of vehicles and equipment
Investment Pump Priming Reserve	Funding held to meet the costs of self-financing schemes which require pump priming until the funds are returned.
Subtotal Capital & Equipment	
Other Reserves	
Schools' Reserves	In accordance with the Education Reform Act 1988, the scheme of Local Management of Schools provides for the carry forward of individual schools surpluses and deficits. These reserves are committed to be spent on schools. Other School Reserves cover a number of miscellaneous education activities, including amounts loaned to individual schools against school reserves, and School Partnership Accounts which are operated in respect of inter-school activities.
Partnership Reserves	This relates to funding for the Growth Deal
On Street Car Parking Reserve	This surplus has arisen under the operation of the Road Traffic Regulation Act 1984 (section 55). The purposes for which these monies can be used are defined by statute.
Subtotal Other Reserves	
Total Earmarked Reserves	
DSG Unusable Reserve *	
DSG High Needs deficit within Unusable Reserve *	* total excluding positive balances (eg. new schools set up fund offset by High Needs Deficit)
Total Earmarked Reserves after DSG Unusable Reserve	



Oxfordshire County Council
Equalities Impact Assessment

Budget Amendments – Conservative Independent Alliance

FEBRUARY 2024

Section 1: Summary details

Directorate / Service Area	All Directorates and Service Areas
What is being assessed (e.g. name of policy, procedure, project, service or proposed change).	This assessment sets out the overall impact of the 2024/25 budget amendments proposed by the Conservative and Independent Alliance on a range of equality and diversity characteristics, including the nine protected characteristics defined under the Equality Act 2010.
Is this a new or existing function or policy?	This impact assessment provides an overview of the 2024/25 revenue budget amendments proposed by the Conservative and Independent Alliance 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?	<p>This assessment provides an overarching consideration of the proposed budget amendments for 2024-25 and the impact on the nine protected characteristics set out in the Equality Act 2010.</p> <p>In line with our equalities, diversity and inclusion (EDI) framework, the council has also assessed the impact on those living in rural areas, those living with social deprivation, armed forces communities, carers and those leaving care.</p> <p>This assessment has not identified any bias, unfair advantage or disadvantage to any groups or individuals.</p> <p>A summary of the impacts of the budget amendment proposals on climate change outcomes have been set out in a separate overarching Climate Impact Assessment.</p>
Completed By	Emily Schofield
Authorised By	Susannah Wintersgill
Date of Assessment	February 2024

Section 2: Detail of proposal

<p>Context / Background</p> <p>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 a legal duty to set a budget by 1st March. All budget proposals to be considered by Council at the budget setting meeting must have an accompanying Equality Impact Assessment. This is to advise of any negative or positive implications as a result of the proposed budget allocations to inform decision making.</p> <p>Any adopted proposal that will have an impact, positive or negative, on any protected characteristic or on rural communities, armed forces, carers or areas of social deprivation, will have an individual Equality Impact Assessment completed alongside policy development, to ensure full compliance to our commitment to equality, diversity and inclusion.</p>
<p>Proposals</p> <p>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:</p> <ul style="list-style-type: none"> • Public Health and Community Safety • Adult Social Care • Children’s Services • Environment and Place • Culture, Customer Services, Resources, Property and Investment <p>Details of proposals are set out in the main Budget Amendment paper.</p>
<p>Evidence / Intelligence</p> <p>List and explain any data, consultation outcomes,</p>	<p>In considering the impact of budget proposals before they are formally agreed, the council undertakes a detailed process of democratic and community engagement. For equalities this includes:</p>

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

- 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 and intelligence gathered through implementing our Including Everyone Framework on equalities, diversity and inclusion, which can be found [here](#);
- Directorates follow the council's approach to undertaking Equalities Impact Assessments (EIA). This can include considering at an early stage what impacts each proposal might have on the nine protected characteristics or on wider inequalities, and subsequently setting out greater detail, including any actions identified to mitigate negative impacts. If potential impacts are assessed as significant, individual Equalities Impact Assessments are completed and published to aid understanding and outline mitigations.
- A public consultation process on budget proposals, including the use of a budget simulator to
- A democratic process including debate on all budget proposals before adoption of a budget by Full Council.

Section 3: Impact Assessment

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<p>Assessing the evidence and impact on those with the protected and additional characteristics</p>	<p>Age: Proposals to empower children’s service providers through implementation of the Oxfordshire Way, investment in school improvement and extended funding support for children’s centres rents would see a positive impact on children and young people across the county. Proposals to remove match funding for community transport initiatives could result in reduced connectivity for older residents who rely on community transport.</p> <p>Disability: The proposal to review, explore and develop an alternative resource base model to support children and young people with SEND in mainstream educational settings is likely to have a positive impact on children with SEND, by providing a sustained model of funding for consistent, long-term provision.</p> <p>Gender Reassignment: The proposal to remove discretionary funding for Stonewall accreditation would result in no further participation in the Workplace Equality Index or assessment on the council’s commitment to an inclusive workplace for LGBTQ+ colleagues. This could result in deterioration of an inclusive workplace.</p> <p>Pregnancy and maternity: No specific issues relating to pregnancy and maternity have been identified as likely to arise as a result of these proposals.</p> <p>Marriage and civil partnership: No specific issues relating to marriage and civil partnership have been identified as likely to arise as a result of these proposals.</p> <p>Race including ethnic or national origins, colour or nationality: The proposal to redesign the policy team would impact our ability to deliver the activities required to meet accreditation for the Race Equality Code, which we are currently working towards.</p>
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Religion or Belief: No specific issues relating to religion or belief have been identified as likely to arise as a result of these proposals.

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

Sexual Orientation: The proposal to remove discretionary funding for Stonewall accreditation would result in no further participation in the Workplace Equality Index or assessment on the council's commitment to an inclusive workplace for LGBTQ+ colleagues. This could result in deterioration of an inclusive workplace.

Rural Communities: Proposals to remove match funding for community transport initiatives could result in reduced connectivity for residents in low density areas.

Armed Forces: The proposal to redesign the policy team would impact our ability to deliver the activities required to meet the Gold Award standard in the Defence Employer Recognition Scheme and would limit the council's ability to coordinate the Oxfordshire Civilian Military Partnership.

Carers: The proposal to establish dedicated resource to support self-employed carers could see empowerment of care workers to inform and shape the services on which they rely on.

Care leavers: No specific issues relating to care leavers have been identified as likely to arise as a result of these proposals.

Areas of Social Deprivation: No specific issues relating to areas of social deprivation have been identified as likely to arise as a result of these proposals.

Oxfordshire County Council

Budget and Business Planning 2024/25

Overarching Climate Impact Review of Conservative Independent Alliance Proposed Budget Amendments

Context & Background

1. This document provides an overview of the potential climate action impact of the Conservative Independent Alliance group's proposed budget amendments.
2. Further climate assessment will be required should business cases move through the capital or revenue governance process.

Proposed Revenue Amendments Climate Impact Review

3. A number of proposals are included in the proposed amendments that support delivery of the council's Climate Action commitments. These include:
 - 2025CIA08: Targeted additional cuts of verges in urban and rural priority areas may support active travel but may also represent habitat loss for wildlife in some areas.
 - 2025CIA09: A drainage and flooding fund will support flood prevention and potentially the creation of aquatic habitats for wildlife.
4. Two proposals are included in the proposed amendments that may have negative impacts on the delivery of the council's Climate Action commitments. These are:
 - 2025CIA10: Combine the Climate Emergency Team with the Innovation Hub to create a new 'Future Challenge Team'. The proposal halves the funding to the climate action service over 2 years. This significantly reduces the council's overall capacity to work internally and into Oxfordshire on areas such as climate adaptation, homes retrofit, energy systems and work with communities and businesses.
 - 2025CIA15: Redesign the Communications, Marketing, Engagement & Consultation team and Policy Teams to facilitate the prioritisation of statutory services. The proposal equates to removing 3 policy officers and 11 communications, marketing and engagement officers. This may reduce capacity to engage Oxfordshire residents, communities and businesses in climate action activity.
5. The following amendment would remove the remainder of investment 24EP30 agreed by the Council in February 2023 that supports sustainable transport objectives:
 - 2025CIA12: Remove revenue funding for transport hubs. A key priority in the Local Transport and Connectivity Plan (LTCP) approach is to test transport hubs

as a means to achieving modal shift. Removal of funding would prevent this and could have an impact on achieving the LTCP targets.

Proposed Capital Amendments & Revenue Forward Funding Climate Impact Review

6. The proposed amendments to capital schemes and the Workplace Parking Levy scheme outlined below seek to postpone key schemes designed to mitigate climate change. These delays would reduce the ability to deliver the Local Transport and Connectivity Plan and meet climate commitments.
 - Postpone the traffic filters scheme. The scheme is currently operating and is designed to reduce traffic, make bus journeys faster, improve air quality and make walking and cycling safer. Withdrawing funds to support the scheme will reduce the ability to meet the council's climate commitments within the necessary timeframe.
 - Postpone the development of Zero Emission Zone. The scheme is currently operating and is designed to improve air quality, cut carbon emissions, and move towards zero emission travel in the city. Delaying the next phase of the scheme will reduce the ability to meet the council's commitments within the designed timeframe.
 - Postpone the implementation of a work-based parking levy. This would delay the potential benefits of this scheme such as easing congestion and improved air quality.

The removal of the revenue funding for the Transport/Mobility hubs scheme in 2025CIA12 means that scheme is proposed to be removed from the capital programme. As noted above this could have an impact on achieving the LTCP targets.

Capital and Investment Strategy 2024/25 to 2033/34

Proposed Programme for 2024/25 – 2033/34

- Proposed changes to the programme are set out in Section 5.3.
- The table below sets out the proposed programme by strategy and the split between the Firm Programme (£631.6m) and Pipeline Programme (£624.1m).

Strategy / Programme	Current Year 2023/24 £m	Proposed Firm Programme (2 years) £m	Proposed Pipeline* Programme £m	Total Programme £m
Pupil Places Plan	39.2	88.8	120.6	248.6
Major Infrastructure	80.0	347.4	273.9	701.3
Highways Asset Management Plan	56.0	88.4	119.2	263.6
Property Strategy	17.9	61.7	12.4	92.0
IT, Digital & Innovation Strategy	5.8	9.0	1.9	16.7
Passported Funding	8.4	9.0	4.4	21.8
Vehicles and Equipment	2.2	9.3	16.1	27.6
Total Estimated Capital Programme Expenditure	209.5	613.6	548.5	1,371.6
Earmarked Reserves	0.0	18.0	76.6	93.6
Total Estimated Capital Programme	209.5	631.6	624.1	1,465.2

- The Capital Programme is fully funded over the ten - year period. The table below sets out the resources expected to be used to deliver the capital programme.

Financing	Total Programme £m
Section 106 and Community Infrastructure Levy	208.0
Grants and contributions	814.2
Prudential Borrowing	248.8
Capital receipts	119.3
Revenue Contribution	35.7
Subtotal	1,426.0
Capital Reserves	39.2
Total Financing	1,465.2

Prudential Indicators for Capital Finance – Updated for CIA Amendments

Estimates of Capital Expenditure

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

Capital Programme Estimates	2022/23 Actual £m	2023/24 Estimate £m	2024/25 Estimate £m	2025/26 Estimate £m	2026/27 Estimate £m	2027/28 Estimate £m
Capital Expenditure	172.2	209.5	312.3	319.3	246.6	155.5
Financed by:						
Prudential Borrowing	41.7	72.4	75.3	43.4	40.8	16.3
Grants and Contributions	127.9	123.6	232.0	235.2	160.5	103.8
Capital Receipts	0	0	0	36.1	21.0	31.0
Revenue	2.6	13.5	5.0	4.6	3.5	4.4
Reserves	0	0	0	0	20.8	0.0
Total Capital Investment	172.2	209.5	312.3	319.3	246.6	155.1

Strategy - Capital Investment Need	Budget	Prudential Borrowing	Specific Funding	Corporate Need
	£'000	£'000	£'000	£'000
TOTAL CABINET BUDGET PROPOSALS	91,211	0	50,431	40,780
Capital Financing				-27,600
Plus Use of Capital Reserves				-13,180
Changes to the Capital Programme				
Transport/Mobility Hubs - Removal of Scheme from Programme	-1,000	0	-1,000	0
TOTAL PROGRAMME CHANGES	-1,000	0	-1,000	0
TOTAL BUDGET PROPOSALS	90,211	0	49,431	40,780
Capital Financing				-27,600
Plus Use of Capital Reserves				-13,180

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Conservative Independent Alliance Section 5.4

Conservative Independent Alliance Capital Programme 2023/24 to 2033/34

Strategy/Programme	Capital Investment Programme (latest forecast)						CAPITAL INVESTMENT TOTAL £'000s
	Current Year	Firm Programme		Provisional Programme			
	2023 / 24 £'000s	2024 / 25 £'000s	2025 / 26 £'000s	2026 / 27 £'000s	2027 / 28 £'000s	up to 2033 / 34 £'000s	
Pupil Place Plan	39,178	26,405	62,344	20,469	15,301	84,790	248,487
Major Infrastructure	79,975	176,443	170,992	170,038	93,517	10,336	701,301
Highways Asset Management Plan	55,954	58,967	29,457	18,289	16,058	84,882	263,607
Property Strategy	17,975	29,900	31,824	11,159	500	722	92,080
IT Digital & Innovation Strategy	5,842	6,600	2,344	850	847	227	16,710
Passport Funding	8,389	8,008	1,000	1,000	950	2,450	21,797
Vehicles & Equipment	2,242	2,500	6,824	5,950	5,300	4,800	27,616
TOTAL ESTIMATED CAPITAL PROGRAMME EXPENDITURE	209,555	308,823	304,785	227,755	132,473	188,207	1,371,598
Pipeline Schemes (Indicative funding subject to initial business case)	0	3,500	14,500	16,400	17,049	3,000	54,449
Earmarked Reserves	0	0	0	2,500	6,000	30,630	39,130
TOTAL ESTIMATED CAPITAL PROGRAMME	209,555	312,323	319,285	246,655	155,522	221,837	1,465,177
TOTAL ESTIMATED PROGRAMME IN-YEAR RESOURCES	212,705	262,000	222,034	219,153	155,704	203,273	1,274,869
In-Year Shortfall (-) / Surplus (+)	3,150	-50,323	-97,251	-27,502	182	-18,564	-190,308
Cumulative Shortfall (-) / Surplus (+)	190,308	193,458	143,135	45,884	18,382	18,564	0

Capital Investment Total: Approved budget, development budget, financial contribution or available funding

The amended programme incorporates the removal of the Transport/Mobility Hubs scheme as a result of the removal of revenue funding for the scheme in 2025CIA12 and also incorporates the proposed delay to the implementation of the Traffic Filters and expansion of the Zero Emission Zone in Oxford.

SOURCES OF FUNDING	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	up to 2033 / 34	CAPITAL RESOURCES TOTAL
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Formulaic Capital Allocations	31,843	118,987	92,114	23,800	23,500	116,800	407,044
Devolved Formula Capital- Grant	1,100	1,000	650	650	650	650	4,700
Prudential Borrowing	72,364	75,311	43,393	40,842	16,308	625	248,843
Grants	49,222	92,827	62,270	121,444	70,388	5,173	401,324
Developer Contributions	41,452	18,851	78,999	14,648	9,284	44,771	208,005
Other External Funding Contributions	48	350	720	0	0	0	1,118
Revenue Contributions	13,526	4,997	4,562	3,449	4,372	4,800	35,706
Use of Capital Receipts	0	0	36,577	21,007	31,020	30,636	119,240
Use of Capital Reserves	0	0	0	20,815	0	18,382	39,197
TOTAL ESTIMATED PROGRAMME RESOURCES UTILISED	209,555	312,323	319,285	246,655	155,522	221,837	1,465,177
TOTAL ESTIMATED IN YEAR RESOURCES AVAILABLE	212,705	262,000	222,034	219,153	155,704	203,273	1,274,869
Capital Grants Reserve C/Fwd	115,169	119,709	62,114	0	0	0	0
Usable Capital Receipts C/Fwd	31,672	34,552	41,824	6,687	0	182	0
Capital Reserve C/Fwd	43,467	39,197	39,197	39,197	18,382	18,382	0