

## **Divisions Affected – All**

### **Performance & Corporate Services Overview and Scrutiny Committee**

**10 December 2021**

### **Budget Proposals 2022/23 to 2025/26 and Strategic Plan**

### **Report by Director of Finance and Corporate Director Customers and Organisational Development & Resources**

## **RECOMMENDATION**

The Performance & Corporate Services Overview and Scrutiny Committee is invited to consider and comment on:

- The Oxfordshire Fair Deal Alliance's priorities (as set out in Annex 1a).
- The engagement feedback on the Oxfordshire Fair Deal Alliance's priorities (as set out in Annex 1b)
- The revenue savings, pressures and investment proposals for 2022/23 to 2025/26 and combined impact on directorate budgets (as set out in Annex 2a – 2c)

## **Executive Summary**

1. This report sets out budget proposals for the period 2022/23 to 2025/26, which are included in the 2022/23 budget consultation. It provides the opportunity for the Performance and Corporate Services Overview and Scrutiny Committee to comment on these, alongside the financial context, and on the Oxfordshire Fair Deal Alliance's priorities in which these proposals are made.
2. The following annexes are attached to this report:
  - Annex 1a – The Oxfordshire Fair Deal Alliance's priorities.
  - Annex 1b – Engagement feedback on the Oxfordshire Fair Deal Alliance's priorities
  - Annex 2a – Existing Planned Budget Pressures and Savings
  - Annex 2b – New Proposals for Investments, Pressures and Savings
  - Annex 2c – COVID-19 Pressures
  - Annex 3a – Overarching Equality Impact Assessment

## Introduction

3. The Budget and Business Planning report to Cabinet on 19 October 2021 set out the approach to developing the council's new strategic plan as well as the council's existing Medium Term Financial Strategy (MTFS). The report, which is available on the Cabinet agenda through the following link to the meeting, [Agenda for Cabinet on Tuesday, 19 October 2021, 2.00 pm \(oxfordshire.gov.uk\)](https://www.oxfordshire.gov.uk/cabinet-agenda/2021-10-19), included on-going budget changes already agreed for 2022/23 – 2025/26 as well as the funding and other assumptions behind the existing plans.
4. The national Autumn Budget and Spending Review, published on 27 October 2021, provided updated information about national funding levels for 2022/23 – 2024/25. It is anticipated that the Government will announce individual local authority funding allocations in mid - December 2021 as part of the Provisional Local Government Finance Settlement. The final settlement is expected to be received in early February 2022.
5. This report provides an updated position based on the information known at this stage as well as setting out proposals for new service investments and pressures as well as savings.
6. The public consultation on the 2022/23 budget proposals was launched on 2 December 2021 and will run until 5 January 2022 on <http://www.oxfordshire.gov.uk/budgetconsultation> the council's digital consultation and engagement platform.
7. Performance and Corporate Services Overview and Scrutiny Committee is invited to consider and comment on the engagement feedback on the Oxfordshire Fair Deal Alliance's priorities and how the budget proposals for 2022/23 – 2025/26 align with those priorities.
8. The Committee's comments will be included in the Budget and Business Planning report to Cabinet on 18 January 2022, along with the outcome of the public consultation. These will be taken into consideration by Cabinet in setting out their proposed revenue budget for 2022/23 and Medium Term Financial Strategy (MTFS) to 2025/26. In determining the final budget proposals that will be included in the proposed budget for 2022/23 Cabinet will also consider the outcome of the Provisional Local Government Finance Settlement and other resources available through Council Tax and Business Rates.

## Strategic plan and engagement on the priorities

9. Throughout October and November 2021, the council has undertaken public and stakeholder engagement to inform the development of the new strategic plan and the budget-setting process. This had five strands:
  1. A residents' survey to understand residents' priorities and experiences
  2. Public discussion groups

3. Young people's discussion groups to ensure that young people's voices are included
  4. Stakeholder workshops and survey – with participation from the voluntary and community sector and town and parish councils
  5. Councillor engagement – discussions at locality groups and follow-up survey to ensure the views of all county councillors were sought.
10. Methodologies and feedback from the five strands is available in Annex 1b. Further opportunities for exploring the insight gathered have been made available to councillors and officers to inform the budget setting and business planning process, including the development of the strategic plan and connected service plans.
11. The budget consultation provides an opportunity for all residents, businesses and other people to comment and engage on the budget proposals as well as the Oxfordshire Fair Deal Alliance's priorities. This feedback will be used to inform the final budget proposals and develop a draft strategic plan.

### **Existing Medium Term Financial Strategy 2021/22 to 2025/26**

12. The existing MTFs agreed by Council in February 2021 includes the requirement for £4.7m of savings to be made in 2022/23. These are offset by additional expenditure pressures and investments totalling £10.4m. The net impact of previously agreed changes will be to increase directorate funding by £5.7m in 2022/23.
13. The existing MTFs also provides new budget provision of £6.0m in 2022/23 for pay inflation assumed at 2.5%, up to 3% contract inflation and a 2% inflation increase for fees and charges income.
14. The existing planned directorate savings plus additional pressures and investments in the existing MTFs for 2022/23 to 2025/26 are shown in detail in Annex 2a. All of the changes are shown as incremental or year on year; changes in each year remain in the budget for subsequent years unless there is a further change (either positive or negative).
15. The current MTFs assumes Council tax increases of 1.99% each year. It also assumes the council will take the remaining 2% of the 2021/22 adult social care precept, that was allowed to be spread over two years, in 2022/23, so the total existing planned increase for 2022/23 is 3.99%.
16. In addition to Council tax, the Council receives general funding from business rates based on the Government's assessment of need. This is known as the Settlement Funding Assessment (SFA). SFA comprises a predetermined share of business rates collected in Oxfordshire and a predetermined share of business rates from central government. Local authorities have also been able to retain the growth in business rates from a baseline of April 2013 up until the point of a business rates reset which was originally planned for April 2020. The reset was delayed firstly to April 2021 and then to April 2022. The reset was due to coincide

with the implementation of a new funding formula, the Fairer Funding Review. The new formula which will reflect both need and a council's ability to raise income from Council tax is expected to result in a decrease to the SFA. The combined reduction in funding from the business rates reset and a new funding formula in 2022/23 was expected to be £10.0m.

17. Predominantly due to the impact of funding reforms, the existing MTFs assumes a budget deficit of £7.0m for 2022/23.

## **October 2021 Spending Review & Budget**

### **Council tax**

18. The Spending Review confirmed that the council tax referendum limit will remain at 2% throughout the three-year Spending Review period to 2024/25. It also confirmed the expectation that local authorities would meet pressures in adult social care by raising council tax by up to an additional 1% per annum through an additional precept in 2022/23, 2023/24 and 2024/25.

### **Business Rates**

19. The Spending Review made no reference to the business rates reset or the Fair Funding Review. Given the timings required for consultation, it is assumed neither will now take place in April 2022. This moves the anticipated £10.0m reduction in funding from 2022/23 to 2023/24 or later. Further information is expected as part of the provisional local government settlement but until then it is prudent to assume that the impact will be in 2023/24.

### **Government grants**

20. £1.6Bn new grant funding for councils in each of the next three years was announced as part of the Spending Review. This funding is intended to ensure that the government can increase investment in supporting vulnerable children and enable local authorities to continue to provide the other local services that people rely on.
21. This funding is also expected to meet increased costs for the National Living Wage which will be increased from £8.91 to £9.50 an hour (6.6%) from April 2022. It is also expected to meet the increase in National Insurance contributions arising from social care reforms and other inflationary pressures. The additional National Insurance contributions are anticipated to be £1.7m, and as a result of higher inflation, an additional pressure of £2.4m is currently expected.
22. The distribution mechanism for this funding is still to be announced. Estimates of the council's share range from £6m - £10m but expectations are at the lower end of the range and the updated MTFs assumes funding of £6m. Both the amount of funding that the council will receive and the grant conditions which will determine how the funding can be used will be announced as part of the Provisional Local Government Settlement in December.

## **Build Back Better**

23. £3.6Bn of the £5.4Bn announced by the Government for Build Back Better on 7 September 2021 will be routed through local government over the Spending Review 2021 period to implement the cap on personal care costs and changes to the means test and to move towards a fairer cost of care (£0.2Bn in 2022/23, £1.4Bn in 2023/24 and £2.0Bn in 2024/25). Further information on the council share of the £0.2Bn, which will need to be used to fund the costs of starting to implement the changes, is expected to be received as part of the Provisional Local Government Settlement. At this stage, it is not known whether the funding provided will meet the additional cost from this reform.
24. £1.7Bn will be used over three years to improve the wider social care system, including the quality and integration of care via the Department for Health & Social Care. At least £0.5Bn of this will be allocated to improve qualifications, skills and wellbeing across the adult social care workforce.
25. The Health & Social Care Reform White paper “People at the Heart of Care” was published on 1 December 2021. An update on the implications will be provided as part of the report to Cabinet in January.

## **Ringfenced Grant Funding**

26. Public Health Grant, which is £31.7m in 2021/22, will be maintained in real terms over the Spending Review period.

## **New Budget Proposals 2022/23 - 2025/26**

27. Service investments contributing to the delivery of the Oxfordshire Fair Deal Alliance’s priority themes have been developed as part of the 2022/23 budget and business planning process.

## **Proposals for New Service Investments**

28. In addition to the £5.7m additions to budgets already set out in the existing MTFs, new investments of £4.8m are proposed for 2022/23 and increase to £7.1m by 2025/26.
29. Each of the proposed investments are set out in Annex 2b. The total by directorate is summarised in Table 1 on the next page.

**Table 1:**

Directorate	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	Total £m
Adult Services	2.250	1.040	1.040		4.330
Children's Services	0.050	0.320			0.370
Public Health	0.355	-0.250			0.105
Environment & Place	0.649	0.139	-0.079	-0.128	0.577
Commercial Development, Assets and Investments	0.757	0.035			0.792
Customers, Organisational Development & Resources	0.761	0.150	0.019	0.019	0.949
<b>Total Proposed Investments</b>	<b>4.822</b>	<b>1.430</b>	<b>0.980</b>	<b>-0.109</b>	<b>7.123</b>

### Proposals for New Service Pressures

30. As well as these investments the Council has identified pressures of £15.8m that will need to be funded in 2022/23 rising to £20.8m by 2025/26. These include directorate pressures plus the estimated cost of additional inflation and the cost to the council of the new Health & Social Care Levy that will be implemented through National Insurance contributions from April 2022. The detailed proposals are set out in Annex 2b and a summary by directorate is provided in Table 2 below.

**Table 2:**

Directorate	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	Total £m
Adult Services	4.400				4.400
Children's Services	3.510	0.447	0.343	0.381	4.681
Public Health					
Environment & Place	3.365	-1.378	-0.328	0.022	1.681
Commercial Development, Assets and Investments		0.500			0.500
Customers, Organisational Development & Resources	0.428				0.428
Inflation, Health & Social Care Levy & Demography	4.050	1.830	1.530	1.730	9.140
<b>Total Service Pressures</b>	<b>15.753</b>	<b>1.399</b>	<b>1.545</b>	<b>2.133</b>	<b>20.830</b>

### Proposals for New Savings

31. To enable new investments and help meet the cost of pressures, savings totalling £12.7m are proposed for 2022/23. The detailed proposals are set out in Annex 2b and summarised in Table 3.

**Table 3:**

Directorate	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	Total £m
Adult Services	-5.530	-0.250	-0.350		-6.130
Children's Services	-1.803	0.233			-1.570
Public Health	-0.355	0.250			-0.105
Environment & Place	-3.680	1.850	-0.350		-2.180
Commercial Development, Assets and Investments	-0.924				-0.924
Customers, Organisational Development & Resources	-0.441	-0.099	0.249		-0.291
<b>Total Savings</b>	<b>-12.733</b>	<b>1.984</b>	<b>-0.451</b>		<b>-11.200</b>

**COVID-19 Pressures & Funding**

32. Since 2019/20 the Council has received £51.6m of un-ringfenced government grant and £71.4m of ringfenced grant. Alongside this the Council made £14.9m of in-year savings during 2020/21 which was allocated to fund COVID-19 related expenditure giving a total of £137.1m of COVID-19 funding. During 2019/20 and 2020/21 the Council incurred Covid-19 costs of £68.9m and is expected to incur costs of £49.7m during 2021/22. This leaves a balance of £23.4m which is held in the COVID-19 reserve.
33. £20.2m of this funding is proposed to be used to meet short term pressures from 2022/23 to 2025/26. The detailed proposals are set out in Annex 2c and the calls on the reserve in each year are shown in Table 4. Some of the pressures, for example the additional funding for Adult Services, and some of the funding for Children's Services are expected to be on-going. Where that is the case these are also included in the future year pressures in Annex 2b.

**Table 4:**

Directorate	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	Total £m
Adult Services	1.780	0.890			2.670
Children's Services	4.610	4.249	2.661	1.664	13.164
Public Health					0.0
Environment & Place	1.150	0.400			1.550
Commercial Development, Assets and Investments	0.304	0.304			0.608
Customers, Organisational Development & Resources	0.591	0.500	0.500	0.500	2.091
<b>Total use of reserve</b>	<b>8.435</b>	<b>6.343</b>	<b>3.161</b>	<b>2.144</b>	<b>20.183</b>

## Updated Medium Term Financial Strategy 2022/23 to 2025/26

### Proposed Council Tax Increase

34. The proposed council tax increases for Band D council tax are shown in Table 5 below. Consultation proposals include the additional 1% precept to fund Adult Social Care increasing the total proposed council tax increase for 2022/23 to 4.99%. This is made up of the 1.99% core increase plus 3% for adult social care. Band D council tax would increase from £1,573.11 in 2021/22 to £1,651.61 in 2022/23.
35. The additional 1% increase in Council Tax would increase Band D Council tax by £15.73 in 2022/23. It will generate additional funding of £4.1m for Council services.
36. In line with the Spending Review 2021, the proposed increases in 2023/24 and 2024/25 are a core increase of 1.99% plus a further 1.0% for the adult social care precept.

**Table 5:**

	2022/23 Existing MTFS	Proposed Change	2022/23 Revised MTFS	2023/24 Proposed	2024/25 Proposed	2025/26 Proposed
	£m	£m	£m	£m	£m	£m
Band D Council Tax	£1,635.88	£15.73	£1,651.61	£1,700.99	£1,751.85	£1,786.71
Core Council Tax Increase	1.99%		1.99%	1.99%	1.99%	1.99%
Adult Social Care Precept- Settlement 2020	2.00%		2.00%			
Adult Social Care Precept- SR2021		1.00%	1.00%	1.00%	1.00%	
<b>Total Council Tax Increase %</b>	<b>3.99%</b>	<b>1.00%</b>	<b>4.99%</b>	<b>2.99%</b>	<b>2.99%</b>	<b>1.99%</b>

37. Table 6 on the next page summarises the total funding and the changes built into the existing MTFS. The second section then shows the impact of all the changes set out in this report on the council's net operating budget.
38. Overall, the revised MTFS position for 2022/23 is currently balanced after taking account of the expected funding changes plus existing and proposed service changes. There is a deficit from 2023/24 onwards (£10.5m in 2023/24, £7.6m in 2024/25 and £9.1m in 2025/26) resulting from the anticipated impact of the business rates reset and a new funding formula.



<b>Table 6</b>	<b>2022/23 Existing MTFS</b>	<b>Change</b>	<b>2022/23 Revised MTFS</b>	<b>2023/24 Proposed</b>	<b>2024/25 Proposed</b>	<b>2025/26 Proposed</b>
	£m	£m	£m	£m	£m	£m
<b>Funding:</b>						
Council Tax	-430.6	-4.1	-434.7	-455.6	-477.4	-495.4
Council Tax Collection Fund	-2.0		-2.0	-4.0	-4.0	-4.0
Business Rates	-70.7	-10.0	-80.7	-71.7	-73.1	-74.5
Business Rate Collection Fund	0.0		0.0	0.0	0.0	0.0
<b>Total Funding</b>	<b>-503.3</b>	<b>-14.1</b>	<b>-517.4</b>	<b>-531.3</b>	<b>-554.5</b>	<b>-573.9</b>
	<b>2022/23 Existing MTFS</b>	<b>Proposed Change</b>	<b>2022/23 Revised MTFS</b>	<b>2023/24 Proposed</b>	<b>2024/25 Proposed</b>	<b>2025/26 Proposed</b>
	£m	£m	£m	£m	£m	£m
<b>Net operating budget prior year</b>	<b>493.8</b>		<b>493.8</b>	<b>517.4</b>	<b>541.8</b>	<b>562.1</b>
<b>Directorate Budget Changes:</b>						
Pressures & Investments	16.4	20.5	36.9	19.5	21.9	0.3
Savings	-4.7	-12.7	-17.4	1.1	-1.2	21.5
<b>Subtotal Directorate Changes</b>	<b>11.7</b>	<b>7.8</b>	<b>19.5</b>	<b>20.6</b>	<b>20.7</b>	<b>21.8</b>
<b>Corporate Measures:</b>						
Changes in existing MTFS	4.8		4.8	3.8	-0.4	-0.9
Potential impact of borrowing, lower council tax base & business rates		5.3	5.3	0.0	0.0	0.0
COVID-19 Pressures		8.4	8.4	-2.1	-3.2	-1.0
Contribution from COVID-19 Reserve		-8.4	-8.4	2.1	3.2	1.0
Estimated Share of new £1.6bn grant		-6.0	-6.0	0.0	0.0	0.0
<b>Subtotal Corporate Measures</b>	<b>4.8</b>	<b>-0.7</b>	<b>4.1</b>	<b>3.8</b>	<b>-0.4</b>	<b>-0.9</b>
<b>Net Operating Budget</b>	<b>510.3</b>	<b>7.1</b>	<b>517.4</b>	<b>541.8</b>	<b>562.1</b>	<b>583.0</b>
<b>Total Funding</b>	<b>-503.3</b>	<b>-14.1</b>	<b>-517.4</b>	<b>-531.3</b>	<b>-554.5</b>	<b>-573.9</b>
<b>Total Budget Surplus (-) or Deficit (+)</b>	<b>7.0</b>	<b>-7.0</b>	<b>0.0</b>	<b>10.5</b>	<b>7.6</b>	<b>9.1</b>
<b>Year on year Change in Surplus (-) or Deficit (+)</b>				<b>10.5</b>	<b>-2.9</b>	<b>1.5</b>

39. Table 7 shows the impact of the proposed changes on each directorate starting with the budget that will be rolled forward from 2021/22, then adding pressures, investment and savings that will be included in the budget for 2022/23. The table shows that the funding for Adult Services will increase by 6.7%, Children's Services by 6.5% and Environment & Place by 2.4% compared to 2021/22 budgets. The budget for Customers, Organisational Development & Resources will increase by 2.2%. The budget for Commercial Development, Assets and Investments will reduce by 5.6%.

**Table 7:**

	Starting Budget Rolled Forward from 2021/22 £000	Add Pressures, Investments & Inflation £000	Less Savings £000	Add COVID-19 Funding £000	Budget 2022/23 £000	Change in Budget %
Adult Services	198,534	17,094	-5,595	1,780	211,813	6.7%
Children's Services	137,636	6,602	-2,214	4,610	146,634	6.5%
Public Health	-195	402	23		230	
Environment & Place	61,041	6,703	-6,365	1,150	62,529	2.4%
Commercial Development, Assets and Investments	50,713	-415	-2,706	304	47,896	-5.6%
Customers, Organisational Development & Resources	33,255	663	-536	591	33,973	2.2%
Amounts to be allocated: Inflation and Health & Social Care Levy		5,889			5,889	
<b>Directorate Total</b>	<b>480,984</b>	<b>36,938</b>	<b>-17,393</b>	<b>8,435</b>	<b>508,964</b>	<b>5.8%</b>

## Outstanding Information

40. A number of pieces of information yet to be received will have an impact on the proposed budget for 2022/23 and MTFs. These comprise:
- The Local Government Finance Settlement
  - Updates on the council tax base for 2022/23 and surpluses on council tax collection funds are expected to be received from the City and District Councils in December and January respectively.
  - Final notification of Business Rates for 2022/23 will not be received from the City and District Councils until 31 January 2022.
  - Outcome of the Public Consultation running from 2 December 2021 to 5 January 2022.
41. In addition, the Capital and Investment Strategy incorporating the Property Investment Strategy and Treasury Management Strategy alongside the Capital Programme proposals which will be considered by this Committee at its January 2022 meeting may have capital financing implications which could impact on the proposed budget.

42. Due to the impact of COVID-19, there is uncertainty relating to the forecasts in the existing MTFS on the council tax base alongside business rates income. Taking this into account alongside potential capital financing costs referred to in paragraph 41, the current assumption is an increase in cost/reduced income of £5.3m (as set out in the MTFS at Table 6).
43. Changes arising from these updates will need to be addressed as part of the proposed budget which will be presented to Cabinet on 18 January 2022. The MTFS for 2022/23 to 2025/26 will be set out in full in the Business and Budget Planning Report to Cabinet on 18 January 2022.

## **Business and Budget Planning Process**

44. Proposed changes to the capital programme will be published as part of the agenda pack and considered by Performance & Corporate Services Overview and Scrutiny Committee on 17 January 2022.
45. Cabinet will propose their budget on 18 January 2022 taking into account comments from Performance & Corporate Services Overview and Scrutiny Committee and feedback from the public consultation.
  - Council tax and precept calculations
  - Draft budget for 2022/23
  - Draft MTFS to 2025/26 (incorporating proposed changes following consultation)
  - Review of charges for 2022/23
  - Capital and Investment Strategy incorporating the Property Investment Strategy and Treasury Management Strategy
  - Capital proposals and draft ten-year Capital Programme
  - Earmarked Reserves and General Balances Policy
  - Financial Strategy (including Financial Management Code self-assessment)
46. Council will meet to agree the Revenue Budget 2022/23; Capital Programme 2021/22 - 2031/32; MTFS 2022/23 - 2025/26 on 8 February 2022.

## **Risk Management**

47. To help manage the impact of financial risk in the proposed budget and MTFS, a corporate contingency is held. The proposed level of corporate contingency for 2022/23 will be determined as part of the budget process. The corporate contingency budget is held to cover:
  - the risk that demographic pressures are higher than forecast;
  - any unfunded new burdens or unfunded elements of government grant;
  - any pay award and other inflationary risks; and
  - the risk that proposed savings are not achieved in full, based on the performance targets set out in the Financial Strategy.

48. The statutory report of the Chief Financial Officer required under Section 25 of the Local Government Act 2002, which forms part of the suite of papers considered by Council in setting the budget each February, includes a section assessing the key financial risks.
49. In addition to the corporate contingency, general balances are also held to ensure that a major incident or emergency can be managed without impacting on other services. The level of balances held is subject to an annual risk assessment undertaken as part of the budget setting process

## **Equality & Climate Implications**

50. The Equality Act 2010 imposes a duty on local authorities that, when making decisions of a strategic nature, decision makers must exercise 'due regard to the need to eliminate unlawful discrimination... advance equality of opportunity... and foster good relations.'
51. In developing budget proposals, services have considered the potential impact of change with respect to equality, diversity and inclusion, in line with our new framework: Including Everyone, and our commitment to tackling the climate emergency through our Climate Action Framework. An overarching summary impact assessment, taking into account the overall impact of the budget proposals, is included at Annex 3a. Where a potential material service impact has been identified, an initial Equality & Climate Impact Assessment has been completed and these are available by e-mailing [budget@Oxfordshire.gov.uk](mailto:budget@Oxfordshire.gov.uk).
52. Following the public consultation, impact assessments will be reviewed and updated as necessary to take into account consultation responses.

## **Financial implications**

53. The Council is required by law to set a balanced budget for 2022/23 before 1 March 2022. Alongside this, there is a requirement under Section 25 of the Local Government Finance Act 2003 for the Chief Finance Officer to prepare a statement on the robustness of the budget estimates and the adequacy of reserves. This report is part of the process to achieve these objectives.

Comments checked by:  
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## **Legal implications**

54. The Council is required under the Localism Act 2011 to set a council tax requirement for the authority. This report provides information which, when taken together with the previous and future reports up to January 2022, will lead to the council tax requirement being agreed in February 2022, together with a budget for 2022/23, four-year medium term financial strategy and ten - year capital programme.

55. The Council has a fiduciary duty to council tax payers, which means it must consider the prudent use of resources, including control of expenditure, financial prudence in the short and long term, the need to strike a fair balance between the interests of the Council Tax payers and ratepayers and the community's interest in adequate and efficient services and the need to act in good faith in relation to compliance with statutory duties and exercising statutory powers.

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**Annexes:**

Annex 1a – The Oxfordshire Fair Deal Alliance's priorities.

Annex 1b – Engagement feedback on the Oxfordshire Fair Deal Alliance's priorities

Annex 2a – Existing Planned Budget Pressures and Savings

Annex 2b – New Proposals for Investments, Pressures, Savings and De-prioritisations

Annex 2c – COVID-19 Pressures

Annex 3a – Overarching Equality Impact Assessment

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