



County Council Tuesday, 10 February 2026

Addenda 1 - Labour & Cooperative Group Budget Amendments

8. Budget and Business Planning 2026/27 - 2030/31 (Pages 3 - 34)

Report by the Deputy Chief Executive (Section 151 Officer)

This report is the culmination of the Budget and Business Planning process for 2026/27 to 2030/31. It sets out the Cabinet's proposed budget for 2026/27, medium term financial plan to 2030/31 and capital programme to 2036/37, together with a number of strategies and policies that the Council is required to approve for the 2026/27 financial year.

The Council is RECOMMENDED to:

- a. have regard to the statutory report of the Deputy Chief Executive (Section 151 Officer) (at Section 3) in approving recommendations b to d below;**
- b. (in respect of the budget and medium term financial strategy – at Section 4) approve:**
 - (1) the council tax and precept calculations for 2026/27 set out in Section 4.3 and in particular:**
 - (i) a precept of £567,372,273.74**
 - (ii) a council tax for band D equivalent properties of £2,006.78;**
 - (2) a budget for 2026/27 as set out in Section 4.4;**
 - (3) a medium term financial strategy for 2026/27 to 2030/31 as set out in Section 4.1 (which incorporates changes to the existing medium term financial strategy as set out in Section 4.2);**
 - (4) the Financial Strategy for 2026/27 at Section 4.5;**
 - (5) the Earmarked Reserves and General Balances Policy Statement 2026/27 at Section 4.6 including**
 - (i) the Deputy Chief Executive (Section 151 Officer)'s recommended level of General Balances for 2026/27 (Section 4.6), and**
 - (ii) the planned level of Earmarked Reserves for 2026/27 to 2030/31 (Section 4.6.1)**
- c. (in respect of capital – at Section 5) approve:**
 - (1) the Capital & Investment Strategy for 2026/27 to 2036/37 including the Prudential Indicators and Minimum Revenue Provision Methodology Statement as set out in Section 5.1;**

(2) a Capital Programme for 2026/27 to 2036/37 as set out in Section 5.4 which includes new capital proposals set out in Section 5.3.

d. (in respect of treasury management – at Section 5) approve:

- (1) the Treasury Management Strategy Statement and Annual Investment Strategy for 2026/27 at Section 5.2 including the Treasury Management Prudential Indicators and the Specified Investment and Non-Specified Investment Instruments.**
- (2) that any further changes required to the 2026/27 strategy be delegated to the Deputy Chief Executive (Section 151 Officer) in consultation with the Leader of the Council and the Cabinet Member for Finance, Property and Transformation;**

Agenda Item 8

ITEM CC8 Labour and Co-operative Group Budget Amendments

COUNCIL – 10 FEBRUARY 2026

BUDGET AND BUSINESS PLANNING 2026/27 – 2030/31

Labour and Co-operative Group Budget Amendments

Report by the Deputy Chief Executive (S151 Officer)

Executive Summary

1. The Labour & Co-operative Group propose 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 Labour and Co-operative 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 Deputy Chief Executive (S151 Officer) [set out in Cabinet Section 3.1 and amended at Labour & Co-operative 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 the following:
 - (1) the council tax and precept calculations for 2026/27 [at Cabinet Section 4.3] and in particular:
 - (i) a precept of £567,372,273.74;
 - (ii) a council tax for band D equivalent properties of £2,006.78;
 - (2) a budget for 2026/27 [as set out in Cabinet Section 4.2 amended by Labour & Co-operative Group Section 4.2];
 - (3) a medium term financial strategy for 2026/27 to 2030/31 [as set out in Labour & Co-operative Group Section 4.1 (which incorporates changes to the existing medium term financial strategy as set out in Cabinet Section 4.2 amended by Labour & Co-operative Group Section 4.2)];
 - (4) the Financial Strategy for 2026/27 [at Cabinet Section 4.5];
 - (5) the Earmarked Reserves and General Balances Policy Statement 2026/27 [at Cabinet Section 4.6 and amended by Labour & Co-operative Group Section 4.6]. This includes:
 - (i) the Executive Director of Resources and Section 151 Officer's recommended level of General Balances for 2026/27 [at Cabinet Section 4.6], and
 - (ii) the planned level of Earmarked Reserves for 2026/27 to 2030/31 at Cabinet Section 4.6.1 amended by a

reduction of £1.0m in the Budget Priorities Reserve and £1.0m in the Grants and Contributions Reserve].

c. (in respect of capital – at Section 5) approve:

- (1) the Capital & Investment Strategy for 2026/27 to 2036/37 including the Prudential Indicators and Minimum Revenue Provision Methodology Statement as set out in Cabinet Section 5.1 amended by Labour & Co-operative Group Section 5.1];
- (2) a Capital Programme for 2026/27 to 2036/37 as set out in Section 5.4 which includes new capital proposals set out in Cabinet Section 5.3 amended by Labour and Cooperative Group Section 5.3.

d. (in respect of treasury management – at Section 5) approve:

- (1) the Treasury Management Strategy Statement and Annual Investment Strategy for 2026/27 [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 2026/27 Treasury Management 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, Property and Transformation.

Labour & Co-operative Group Section 3 – Statutory Report by the Deputy Chief Executive (S151 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 Labour & Co-operative Group Section 3. Council is required to have regard to this report in making their decisions on the budget.

Labour & Co-operative Group 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. Labour & Co-operative Group 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's Section 4.5 Financial Strategy is unaffected by the Labour & Co-operative Group amendments.

7. In relation to use of earmarked reserves, Labour & Co-operative Group Section 4.6 amendments set out the changes from the Cabinet's Section 4.6, so the two Sections need to be considered together.

Labour & Co-Operative Group Section 5 – Capital Budget Strategy

8. Labour & Co-operative Group Section 5.1 sets out updates to the Cabinet's Capital and Investment Strategy in Section 5.1.
9. Labour & Co-operative Group new capital programme proposals are set out in Section 5.3 and updates the Cabinet's Section 5.3 Capital proposals.

Equality & Inclusion and Sustainability Implications

10. Overarching summary impact assessments for both equalities and climate, taking into account the overall impact of the budget proposals, are included in Labour & Co-operative Group Section 4.7 and 4.8 and need to be considered in conjunction with Cabinet Section 4.7 and 4.8.

Financial Implications

11. The Council is required by law to set a balanced budget for 2026/27 before 1 March 2026. 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. Labour & Co-operative Group Section 3 needs to be considered in conjunction with Cabinet Section 3.

Comments checked by: Kathy Wilcox, Head of Corporate Finance

Legal Implications

12. The legal implications remain as set out at Item 8 of the agenda for Council on 10 February 2026.

Lorna Baxter, Deputy Chief Executive (S151 Officer)

Contact Officer: Kathy Wilcox, Head of Corporate Finance

February 2026

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Labour and Co-operative Group Budget Amendments

Section	Title
1.1	Labour and Co-operative Group Budget Statement 2026
3.1	Local Government Act 2003: Section 25 Supplementary Report by the Deputy Chief Executive (S151 Officer) (Chief Finance Officer) based on the Labour and Co-operative Group budget amendments
4.1	Labour and Co-operative Group Medium Term Financial Strategy (MTFS) 2026/27 – 2030/31
4.2	Labour and Co-operative Group Budget Amendments 2026/27 – 2030/31
4.4	Labour and Co-operative Group Detailed Revenue Budget changes 2026/27
4.6	Labour and Co-operative Group Earmarked Reserves & General Balances Policy Statement 2026/27
4.7	Labour and Co-operative Group Proposals: Equalities Impact Assessment
4.8	Labour and Co-operative Group Proposals: Climate Impact Assessment
5.1	Labour and Co-operative Group Capital & Investment Strategy
5.3	Labour and Co-operative Group Capital Proposals

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Labour and Co-operative Party Official Budget 2026

I would like to start by saying a big thank you to the Section 151 Officer and other members for her team for the support they gave to us in preparing these amendments to the Administration's Budget. I would also like to thank Cllr Phillips and Councillor Baines for their input.

As we set this budget, probably the last budget for the County of Oxfordshire which will be set in County Hall, I would like in particular to thank Lorna Baxter for her dedication to Oxfordshire County Council. She has ensured over many years that Oxfordshire has remained financially stable. In some years that has been a challenge particularly in 2015 when the final settlement came in at the same time we were scrutinising the already published budget. Thank you Lorna.

This year has also been a challenge as we waited for the impact of the Fair Funding Formula. I am sure no-one in this Marmot Place Council would argue that funding based on Fairness across the country was needed. It is also needed in Oxfordshire as we set this Budget. Oxfordshire is one of the most unequal places in the country with some of the richest people in the world, never mind the country, living or seeking to live here. Yet we have many people living in areas of multiple deprivation some among the poorest in the country. We also have one of the biggest disparities in relation to educational attainment. This needs to be addressed urgently.

The Labour Government struggling with funding issues which they have inherited have been able to deliver the Fair Funding Review which has been promised for years. They have also delivered multi-year funding which Councils have been requesting for some time. They have rolled some specific grants into the general fund and have given money directly to councils to enable them to deliver better outcomes for the poorest: Best Start Family Hubs, Youth Hubs, 30 hours free childcare for under 5s, and Breakfast Clubs. In addition, the Review into Adult Social Care and the White Paper in relation to SEND will enable Local Authorities better able to meet the needs of the most vulnerable. Both these issues have been ignored by successive governments. Our crumbling roads have also received £167.9m.

A Marmot Council is guided in policy delivery by emphasising 8 principles to guide policy. They also need to ensure that delivery is at a scale and intensity that is proportionate to the level of need. Health and Health Inequalities are mostly shaped by social determinants of health:

- where people are born
- the families they are born into,
- where they live,
- where they go to school,
- where grow, work and age.

The aim of Marmot is to create fairer, healthier communities. That does not mean spreading ever decreasing resources across all communities. It is impossible to lift people out of deprivation without understanding and delivering equity in funding. The Pupil Premium increases school budgets for children on free school meals but

increasingly this money is used to provide necessary tailored educational interventions rather than the enriching experiences children living in poverty need. If children are to be given the best start in life they need to be treated in school in a way that is reasonable right and just to make up for the challenges they face in relation to the social determinants in health.

I would urge the Cabinet to look at the massive educational inequalities in Oxfordshire in relation to the budgets of our schools and alongside the work being done in Public Health. If we really are a Marmot Place, we have to change what is happening and make it fairer across the County. In short, we need A Fair Funding Policy for Oxfordshire.

Another area which needs to be addressed is that of the continually rising deficit in the High Needs Block. The Labour Government has started to address the issue which has just been getting worse year on year since the unfunded 2014 Act. As we await the SEND White Paper, we expect that we will still have to pay off some of the debt and that the General Fund will have to support it. The Enhanced Pathways need to be made sustainable and be seamlessly developed into Secondary Schools. Imaginative Alternative Provision needs to be developed both inside our mainstream schools but also in other settings. Children won't maximise their capabilities unless they have access to a wide range of experiences. Many of the increasing number of young white males who have some of the lowest educational attainment in this county could be a Picasso or an Andrew Lloyd Webber if they had been exposed to Art or Music.

My hope for this Budget is that we will take up the mantel of the Labour Government and commit to spending money on making Oxfordshire a Fairer Place where all can thrive.

The Financial Amendments we have laid out, and which Cllr Baines will set out were based on our belief in Fairness and I urge you to support our very modest amendments.

Cllr Liz Brighouse OBE
Leader of the Labour and Co-operative Group
Official Opposition
Oxfordshire County Council

**Local Government Act 2003: Section 25
Supplementary Statement by the Deputy Chief Executive
(Section 151 Officer) (Chief Finance Officer) based on the Labour
and Co-operative Group budget amendments**

1. This statement is produced on the basis of any changes to Section 3.1 of the Cabinet's Budget and Business Planning Report 2026/27 to 2030/31 which sets 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.
2. The budget amendments proposed by the Labour and Co-operative Group have an immaterial impact on the budget assumptions, the financial risks and the total level of reserves.
3. I therefore conclude that the amendments do not impact my Section 25 judgement.

**Lorna Baxter FCPFA
Deputy Chief Executive (S151 Officer)**

6 February 2026

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Labour and Co-operative Group Section 4.1 Medium Term Financial Strategy 2026/27 - 2030/31

Summary

	2026/27				2027/28			2028/29			2029/30			2030/31			
	Proposed Base Budget	Fair Funding Review 2.0 Changes	Proposed Allocation	Proposed Budget	Proposed Base Budget	Proposed Allocation	Proposed Budget	Proposed Base Budget	Proposed Allocation	Proposed Budget	Proposed Base Budget	Proposed Allocation	Proposed Budget	Proposed Base Budget	Proposed Allocation	Proposed Budget	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Service Budgets																	
Adult Services	259.277	23.233	13.280	295.790	295.790	16.084	311.874	311.874	15.967	327.841	327.841	16.421	344.262	344.262	16.594	360.856	
Children's Services	214.858	1.592	18.926	235.376	235.376	8.623	243.999	243.999	8.983	252.982	252.982	10.670	263.652	263.652	11.534	275.186	
Environment & Highways	55.093	-3.352	51.741	51.741	51.741	5.131	56.872	56.872	3.802	60.675	60.675	-0.704	59.971	59.971	1.706	61.677	
Economy and Place	21.029	-2.116	18.913	18.913	18.913	-0.597	18.316	18.316	1.455	19.771	19.771	0.626	20.397	20.397	0.378	20.775	
Public Health & Communities	13.276	-4.649	-0.000	8.626	8.626	0.128	8.754	8.754	0.428	9.181	9.181	-0.012	9.169	9.169	-0.012	9.157	
Oxfordshire Fire & Rescue Service and Community Safety	31.728	0.735	32.463	32.463	32.463	0.470	32.933	32.933	0.025	32.958	32.958	0.172	33.130	33.130	0.177	33.307	
Resources and Law & Governance	64.973	5.061	70.033	70.033	70.033	-2.080	67.953	67.953	0.416	68.369	68.369	0.724	69.093	69.093	0.873	69.966	
New Risk Assumption - To be allocated	6.177		2.434	8.611	8.611	7.208	15.819	15.819	6.910	22.729	22.729	8.202	8.202	8.202	7.480	15.682	
Pay inflation			-4.213	-4.213	-4.213	-2.800	-7.013	-7.013		-7.013	-7.013	6.910	29.639	29.639	6.910	36.549	
Cross Cutting Proposals – To be Allocated to services once achieved																-7.013	-7.013
Service Budgets	666.410	20.176	30.755	717.341	717.341	32.167	749.507	749.507	37.986	787.493	787.493	43.009	830.502	830.502	45.640	876.142	
Strategic Measures																	
Capital Financing																	
- Principal	17.555		2.191	19.746	19.746	0.798	20.544	20.544	0.356	20.900	20.900	1.798	22.698	22.698	2.520	25.218	
- Interest	13.035			13.035	13.035		13.035			13.035	13.035		13.035	13.035		13.035	
Interest on Balances																	
- Interest receivable	-9.827		-1.070	-10.897	-10.897	3.102	-7.795	-7.795		-7.795	-7.795		-7.795	-7.795		-7.795	
- External Funds	-3.813			-3.813	-3.813		-3.813			-3.813	-3.813		-3.813	-3.813		-3.813	
- Interest on developer contributions	8.219		-0.794	7.425	7.425	0.374	7.799	7.799		7.799	7.799		7.799	7.799		7.799	
- Prudential Borrowing recharges	-7.491		3.100	-4.391	-4.391		-4.391			-4.391	-4.391		-4.391	-4.391		-4.391	
Un-Ringfenced Specific Grants	-59.349	59.349		-1.000	6.254		6.254			6.254	6.254		6.254	6.254		6.254	
Contingency	7.254			1.774	1.774		1.774			1.774	1.774		1.774	1.774		1.774	
Insurance Recharge	1.774																
Total Strategic Measures	-32.643	59.349	2.427	29.133	29.133	4.274	33.407	33.407	0.356	33.763	33.763	1.798	35.561	35.561	2.520	38.081	
Contributions to/from Balances & Reserves																	
General Balances																	
Prudential Borrowing Costs	2.687		-2.687														
Transformation Reserve	8.290			8.290													
Budget Priorities Reserve	-1.568		-1.552	-3.120	-3.120		3.120			3.120							
COVID - 19 Reserve	-2.318		2.318														
Demographic Risk Reserve	4.000		4.000	8.000	8.000												
Collection Fund Reserve			-2.109	-2.109	-2.109		2.109			2.109							
Local Government Reorganisation Reserve			-3.649	-3.649	-3.649		3.649			3.649							
Capital Reserve	1.400		-1.400														
Total Contributions to (+)/from (-) reserves	12.491		-6.079	6.412	6.412	9.878	16.290	16.290	-5.959	16.290	16.290	-21.341	16.290	16.290	-28.374	16.290	
Budget Shortfall																	
Net Operating Budget	646.258	79.525	27.103	752.886	752.886	30.937	783.822	783.822	32.383	816.205	816.205	37.773	853.978	853.978	39.968	893.946	

Labour and Co-operative Group Section 4.1 Medium Term Financial Strategy 2026/27 - 2030/31

Financing

Labour & Co-operative Group Section 4.2 : Revenue Budget Amendments 2026/27 - 2030/31

Reference	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m	Notes
Cabinet Position as per Council Section 4.1 Surplus (-), Deficit (+)	+0.000	+15.500	+22.000	+29.100	+37.200	+103.800	
Children's Services							
2027L&CO1 - Remove saving 2027CS13: The school improvement team operates in non-academy schools to support improvement in standards. The team will continue to offer support but a move to schools fully paying for the service is planned meaning additional income of £0.1m is forecast in 2026/27.	0.100					0.100	Budget change has already been agreed by Schools Forum and plans in motion.
2027L&CO2 - Enhance application of the Marmot principles in prevention and early intervention work in Children's Social Care aimed at giving children the best start in life. Pilot to provide increased frontline funding to Family Help Team as well as early intervention support from drug & alcohol and domestic abuse services – helping keep children safe and families together. These services should be integrated within plans for new Best Start Family Hubs where possible. Funding to continue in 2027/28 subject to results. Funded by Public Health reserve (2027L&CO16)	0.500		-0.500			0.000	
2027L&CO3 - Additional revenue support to deliver Best Start Family Hub programme targeting areas of greatest need in line with Marmot principles. This should draw on learnings from the success of the Sure Start programme by focusing additional provision on neighbourhood areas of greatest and concentrated need as reflected in IMD25 and JNSA in line with Marmot principles.	0.200	0.200				0.400	
Environment & Highways							
2027L&CO4 - Additional enforcement capacity	0.105					0.105	Additional staffing investment of £0.100m + vehicle costs (£0.005m)
2027L&CO5 - Income from additional enforcement of street works (linked to 2027L&CO04) - may generate additional income from 2027/28	-0.130					-0.130	Income using existing staff is already assumed and maximised. Any additional income will need additional staff/resource but there is a ceiling and recruitment is challenging. Investment in 2027L&CO4 could increase potential income by £0.130m from 2026/27.
2027L&CO6 - Identify and prioritise potential sites for new rural mobility hubs, as part of wider plans for an integrated public transport network across Oxfordshire and improvements to rural bus services and active travel routes.	0.150	-0.150					This is scalable and might enable a couple of small rural hubs to be created / improved.
2027L&CO7 - Trial targeted winter weather gritting of key walking and cycling routes in Oxfordshire's urban areas and market towns, including additional investment in additional grit bins to improve community resilience.	0.665	-0.665					
2027L&CO8 - Update Oxford Local Cycling and Walking Infrastructure Plan (LCWIP)	0.060	-0.060					To do this as a priority next year additional resource (or consultancy support) will be required.

Reference	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m	Notes
2027L&CO9 - Review of on-street parking policy in central Oxford - could generate income from 2027/28.							Relates to Controlled Parking Zones and on-street bays. Study work required to determine if there are any income opportunities in 2027/28.
2027L&CO10 - Introduce School Streets Phase 6		0.550	-0.550			0.000	This is mainly revenue funding for capital spend as no further borrowing is possible.
2027L&CO11 - Seek match-funding from Buckinghamshire Council for development of a Full Business Case for Thame-Haddenham Greenway							Buckinghamshire Council is already contributing to the project, conversations and approach as a joint project remain. Main funding decision and split of costs will be at delivery stage one preferred route identified and secured.
Resources and Law and Governance							
2027L&CO12 - Reduce Senior Management	-0.150					-0.150	
2027L&CO13 - Refocus Crisis and Resilience Fund expenditure budget and use to fund 2027L&CO14	-0.450					-0.450	
2027L&CO14 - Subject to requirements of the Crisis and Resilience Grant, provide additional ongoing revenue support to local advice centres to improve welfare rights and strengthen financial security, as well as extend work to improve food resilience including through the establishment of new food co-operatives.	0.450					0.450	
Budgets Held Centrally							
2027L&CO15 - Reduction in contract and third party spend. The Council spends approx. £600m a year on contracts and third party spend.		-1.000				-1.000	
Changes to use of Reserves							
2027L&CO16 - Contribution from Public Health Reserve to fund work embedding Marmot principles (see 2027L&CO2)	-0.500		0.500				
2027L&CO17 - Contribution from Budget Priorities Reserve	-1.000	1.000					
Revised Overall Position	0.000	15.375	21.450	29.100	37.200	103.125	
Difference to Cabinet's Proposed Budget	+1.500	-1.125	-1.050	+0.000	+0.000	-0.675	
Proposed Labour & Co-operative Group Surplus (-), Deficit (+)	+0.000	+15.375	+21.450	+29.100	+37.200	+103.125	
Total Change to Administration Position (Surplus (-)/ Deficit (+))	+0.000	-0.125	-0.550	+0.000	+0.000	-0.675	

Labour & Co-operative Group Section 4.4 : Amendments to the Detailed Revenue Budget 2026/27

Ref.	Service Area	Notes		Budget 2025/26 £m	Permanent Virements £m	Revised Budget 2025/26 £m	Previously Agreed Budget Changes £m	Inflation £m	New Pressures & Savings £m	Function and Funding Changes £m	Labour & Co-operative Group Amendments £m	Budget 2026/27 £m
		Children's Services										
		Total Budget Controllable by Children's Services PRIOR to Amendments		+214.681	+0.177	+214.858	+2.635	+0.806	+14.685	+1.593	+0.000	+234.577
		Expenditure	+610.241	+6.601	+616.842		+2.635	+0.840	+17.831	+0.062	+0.800	+639.010
		Recharge Income	-10.190	-1.027	-11.217		+0.000	+0.000	+0.000	+1.587		-9.630
		DSG Grant Income	-213.018	-0.419	-213.437		+0.000	+0.000	+0.000	+0.000		-213.437
		Grant Income	-151.436	-4.863	-156.299		+0.000	+0.000	-3.146	-0.056		-159.501
		Income	-20.916	-0.115	-21.031		+0.000	-0.034	+0.000	+0.000		-21.065
		Total Budget Controllable by Children's Services AFTER to Amendments	+214.681	+0.177	+214.858	+2.635	+0.806	+14.685	+1.593	+0.800	+235.377	
Q1 2026/27 CEF1 Line 17	CEF1 Education Services											
	CEF1-3 Learning & School Improvement	2027L&CO1 - Remove saving 2027CS13: The school improvement team operates in non-academy schools to support improvement in standards. The team will continue to offer support but a move to schools fully paying for the service is planned meaning additional income of £0.1m is forecast in 2026/27.	Expenditure	+3.110	+0.007	+3.117	+0.000	+0.000	-0.106	+1.649	+0.100	+4.760
		Recharge Income	-1.657	+0.000	-1.657		+0.000	+0.000	+0.000	+0.000		-1.657
		DSG Grant Income	-0.027	+0.009	-0.018		+0.000	+0.000	+0.000	+0.000		-0.018
		Grant Income	+0.000	+0.000	+0.000		+0.000	+0.000	+0.000	-1.649		-1.649
		Income	-0.040	+0.000	-0.040		+0.000	+0.000	+0.000	+0.000		-0.040

Ref.	Service Area	Notes		Budget 2025/26	Permanent Virements	Revised Budget 2025/26	Previously Agreed Budget Changes £m	Inflation	New Pressures & Savings £m	Function and Funding Changes £m	Labour & Co-operative Group Amendments £m	Budget 2026/27
CEF2	Children's Social Care			£m	£m	£m	£m	£m	£m	£m	£m	£m
CEF2-2	Early Help, Prevention & Assessment	<p>2027L&CO2 - Enhance application of the Marmot principles in prevention and early intervention work in Children's Social Care aimed at giving children the best start in life. Pilot to provide increased frontline funding to Family Help Team as well as early intervention support from drug & alcohol and domestic abuse services – helping keep children safe and families together</p> <p>2027L&CO3 - Additional revenue support to deliver Best Start Family Hub programme. This should draw on learnings from the success of the Sure Start programme by focusing the additional provision on neighbourhood areas of greatest and concentrated need as reflected in IMD25 and JNSA in line with Marmot principles.</p>	Expenditure	+54.969	+8.573	+63.542	-3.739	+0.000	+3.202	+0.000	+0.700	+63.705
		Recharge Income	-1.579	-1.253	-2.832	+0.000	+0.000	+0.000	+1.253		-1.579	
		Income	-2.996	+0.000	-2.996	+0.000	+0.000	+0.000	+0.000		-2.996	
Environment & Highways												
Total Budget Controllable by Environment & Highways PRIOR to Amendments			+52.290	+2.803	+55.093	-0.859	+1.599	-4.942	+0.000	+0.000	+50.891	
		Expenditure	+86.722	+2.767	+89.489	+0.965	+1.993	+0.447	+0.300	+0.850	+94.044	
		Recharge Income	-12.201	+0.000	-12.201	+0.000	+0.000	+0.000	+0.000		-12.201	
		Grant Income	-0.284	+0.000	-0.284	+0.000	+0.000	-5.389	+0.000		-5.673	
		Income	-21.947	+0.036	-21.911	-1.824	-0.394	+0.000	-0.300		-24.429	

**Labour and Co-operative Group
Amendments to Earmarked Reserves and General Balances Policy
Statement 2026/27**

1. This paper sets out the Labour and Co-operative Group changes to the Cabinet's Earmarked Reserves and General Balances Policy Statement 2026/27 at Cabinet Section 4.6.

Earmarked Reserves

2. £1.0m funding held in the Budget Priorities Reserve, and £1.0m held in the Public Health Reserve is proposed to be used to support one – off budget investments in 2026/27 and 2027/28.

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**Oxfordshire County Council
Screened Equality Impact Assessment – Opposition Group Budget
Amendment (Labour & Co-operative Group)**

Purpose and scope

This EIA considers equality impacts from the Labour & Co-operative Group's revenue and capital amendments for 2026/27–2030/31, amendments to the 2026/27–2030/31 budget (revenue and capital), to support lawful and informed decision-making under the Public Sector Equality Duty (PSED).

N.B: The amendments are currently being screened for their equality impacts. If any of these amendments are included in the final budget, they will be subject to further detailed review to prevent any unintended negative consequences and to identify measures that could minimise potential adverse effects. After all proposals and amendments to the budget have been agreed, thorough Equality Impact Assessments (EIAs) will be carried out before any programmes or policy changes are put into action.

Current Budget Setting Context:

Like many councils, Oxfordshire County Council (OCC) faces a challenging financial landscape. Demand for key services (especially in adult and children's social care) is rising while resources are constrained. The Council must find substantial savings and efficiencies to deliver a balanced budget. At the same time, central government is undertaking a 'Fair Funding Review' of local government finance from 2026/27 which creates uncertainty about future funding levels. In essence, the Council must plan prudently amid budget pressures and an evolving funding formula, ensuring vital services continue for those who need them most. This tight fiscal context makes it even more critical to assess equality impacts: we need to save money in ways that do not unfairly burden any community or protected group. The Council's financial strategy is to protect frontline services and vulnerable people as far as possible despite the constraints on reserves and spending.

Proposals covered

Revenue

- Targeted early-help activity aligned to Marmot principles (including pilot support for Family Help and related services; time-limited public health reserve funding).
- Additional enforcement capacity and associated income changes; work to identify/prioritise rural mobility hubs; a trial of winter gritting for key walking/cycling routes; LCWIP update; School Streets Phase 6 (noting revenue implications).
- Budget movements including reductions to senior management and to contract/third-party spend.

- Additional revenue to support Best Start Family Hubs in areas of greatest need.

Capital

- Reprofiling in favour of pavement and cycleway improvements (including linkages to School Streets revenue in 2027/28); adjustments to LCWIP/public realm pipeline items.

Who is likely to be affected

- Children and families in areas of higher deprivation: potential benefits from early-help activity focused on greatest need and Best Start Family Hubs alignment.
- Pedestrians, cyclists, and people with mobility impairments: potential safety and accessibility benefits from winter route treatment and active-travel investment.
- Rural residents: potential connectivity gains from work on mobility hubs.

Equality impacts

Net direction of impact: likely **positive**, especially where activity is focused on higher-need localities and on safe active travel; precise distribution depends on scheme selection and grant compliance.

Key dependencies/uncertainties

Enforcement-related changes depend on staffing and operational feasibility.

Procedural controls

Apply PSED through standard programme governance; ensure compliance with external grant conditions; use routine equality monitoring and statutory consultation as appropriate. As above, a full EIA will be developed to assess the implications of these amendments if they are agreed as part of the budget.

Conclusion

On balance, the proposals indicate **positive distributional impacts** for families in higher-need areas and for active-travel users, subject to delivery choices and external funding conditions.

Completed by: Jamie Kavanagh (Equality, Diversity and Inclusion Lead)

Date: 05/02/2026

Authorised by: Lorna Baxter (Deputy Chief Executive Officer & S151 Officer, Executive Director – Resources), Susannah Wintersgill (Director Public Affairs, Policy and Partnerships)

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Oxfordshire County Council

Budget and Business Planning 2026/27

Overarching climate impact review of Labour and Co-operative Group 2026/27 budget amendments

Context & Background

1. This document provides an overview of the potential climate action impact of the Labour and Co-operative group's proposed budget amendments.
2. As many schemes are in early development, further climate assessment will be undertaken as more detailed business cases are developed through the revenue and capital governance process.

Revenue Proposals Climate Impact Review

3 Proposals have been made that have the potential of supporting resident's ability to choose to reduce car trips and therefore positively impact the council's commitment to achieve a net zero county by 2050 and OCC's Local Transport and Connectivity plan target to achieve a net zero transport network by 2040:

- 3.1 **New rural mobility hubs:** this proposal (2027L&CO8) entails funding for identifying and prioritising potential sites for new rural mobility hubs, as part of wider plans for an integrated public transport network across Oxfordshire and improvements to rural bus services and active travel routes.
- 3.2 **Trial targeting winter weather gritting provision of key walking and cycling routes.** This fund (2027L&CO9) is focused on improving the winter resilience of active travel infrastructures in Oxfordshire's urban areas and market towns.
- 3.3 **Update Oxford Local Cycling and Walking Infrastructure Plans (LCWIPs):** The investment (2027L&CO10) will update the Oxford LCWIP that will promote active travelling. Therefore, ensuring the latest position on desired measures and interventions are documented to support securing funding to deliver schemes that will contribute to reduce car trips in alignment with targets in the council's Local Transport and Connectivity Plan
- 3.4 **Review of on-street parking in central Oxford:** this proposal (2027L&CO11) aims to review the on-street parking charges in central Oxford with the aim of making the parking management program more financially sustainable. This proposal has the potential to promote the switch from private cars to other forms of public and active transport. In doing so this proposal needs to consider the Oxfordshire EV Infrastructure Strategy so any impacts for electric car users without off-street parking are considered.

3.5 Introduce School Streets Phase 6: A school street is an active travel initiative to create safer and healthier car free environments outside schools. School streets create a safer and welcoming environment where children can walk, wheel or cycle to school with their parents or carers, and a quieter space at school start and finish times where residents can benefit from quiet streets without congestion, bad air quality and parking impacts from the school run. This proposal (2027L&CO12) aims to fund the sixth phase of this program and has the potential to promote the switch from private cars to other forms of public and active transport.

Capital Proposals

4 A proposal has been made that has potential to positively impact the council's commitment to achieve a net zero county by 2050 and particularly OCC Local Transport and Connectivity plan target to achieve a net zero transport network by 2040:

4.1 Switch a portion of funding from highways to improvements to pavements and cycleways in 2027/28: this proposal entails allocating some of the highways maintenance funding to improve the pavements and cycleways in 2027/28. Therefore, this proposal may have a positive impact in achieving LTCP climate targets through promoting active travelling if it contributes to an increase in active travel and decreases trips that generate carbon emissions.

5. A proposal has been made that has potential to impact the council's commitment to achieve a net zero county by 2050 and particularly OCC Local Transport and Connectivity plan target to achieve a net zero transport network by 2040:

5.1 Reduce capital investment in Local Cycling and Walking Infrastructure Plans (LCWIPs) and Public Realm Improvements to fund East Oxford Active Neighbourhoods Scheme: this proposal entails reducing the administrations' proposal for additional funding of LCWIPs and Public Realm Improvements to fund a larger East Oxford Active Neighbourhoods Scheme. The reduction in funding in LCWIPs and Public Realm improvements may result in preventing people to cycling and walking in these areas and therefore making it more difficult to achieve Local Transport and Connectivity Plan climate targets and may have an associated impact in people's health and wellbeing. Whilst the East Oxford Active Neighbourhoods Scheme is also aimed to promote active travelling in Oxford, it is difficult to assess at this point whether the net effect of this proposal for fund redirection is net positive or negative, but it certainly constrains the geographic area of active travel benefit.

Capital and Investment Strategy 2025/26 to 2035/36

Proposed Programme for 2025/26 – 2035/36

1. The table below sets out the proposed programme after taking account of Labour and Co-operative Group Section 5.3. Revenue funding for School Streets Phase 6 has been added to earmarked reserves. The impact of other proposed changes set out in Section 5.3 is within existing earmarked reserves.

Strategy / Programme	Current Year 2025/26 £m	Proposed Firm Programme (2 years) £m	Proposed Funded Pipeline Programme £m	Total Programme £m
Pupil Places Plan	52.3	79.8	96.8	228.9
Major Infrastructure	111.4	463.2	88.6	663.2
Highways Asset Management Plan	64.4	107.1	98.9	270.4
Property Strategy	27.5	71.9	20.3	119.7
IT, Digital & Innovation Strategy	8.2	2.8	0.0	11.0
Passported Funding	10.1	11.0	2.6	23.7
Vehicles and Equipment	4.1	12.3	9.7	26.1
Total Estimated Capital Programme Expenditure	278.0	748.1	316.9	1,343.0
Earmarked Reserves	0.0	100.5	89.0	189.5
Total Estimated Capital Programme	278.0	848.6	405.9	1,532.5

Prudential Indicators for Capital Finance

Estimates of Capital Expenditure

2. Estimated capital expenditure and financing in 2027/28 has been updated to reflect the Labour and Co-operative Group amendments to the capital programme. £0.5m revenue funding relates to the addition of School Streets Phase 6.

Labour and Co-operative Group Section 5.1

Capital Programme Estimates	2024/25 Actual £m	2025/26 Estimate £m	2026/27 Estimate £m	2027/28 Estimate £m	2028/29 Estimate £m	2029/30 Estimate £m
Capital Expenditure	231.0	278.1	463.9	384.8	176.7	141.6
Financed by:						
Prudential Borrowing	53.7	63.8	60.8	51.4	7.4	27.2
Grants and Contributions	174.0	211.9	400.6	256.9	89.3	73.8
Capital Receipts	0	0	0	71.0	30.2	3.8
Revenue	3.3	2.4	2.5	5.5	3.0	0.8
Reserves	0	0	0	0.0	46.8	36.0
Total Capital Investment	231.0	278.1	463.9	384.8	176.7	141.6

Proposed Changes to the Capital Programme

Strategy - Capital Investment Need	Budget	Prudential Borrowing	Specific Funding	Corporate Need
	£'000	£'000	£'000	£'000
TOTAL CABINET BUDGET PROPOSALS	54,681	0	-30,596	24,085
Capital Financing - Other Balances & Funding				-24,085
Total Administration Changes to the Capital Programme (Overprogramming)				0
Changes to the Capital Programme				
Highways Maintenance: Switch £1.5m of funding from highways to improvements to pavements and cycleways in 2027/28	0	0	0	0
Total Changes to the Capital Programme	0	0	0	0
Pipeline Schemes (indicative funding subject to initial business case)				
4) Schemes that encourage and facilitate active travel and improve market towns				
Reduce investment to deliver Local Cycling and Walking Infrastructure Plans (LCWIPs)	-850	0	0	-850
Reduce investment in Public Realm improvements by 50%	-750			-750
East Oxford Active Neighbourhoods scheme	1,600			1,600
Phase 6 School Streets (Revenue funded in 2027/28)	500		-500	0
Total Budget Proposals	500	0	-500	0
Total L&CO Changes to the Capital Programme (Overprogramming)				0

Capital Financing	£'000
Current over-programme of the Capital Programme - Shortfall (-) / Surplus (+)	-10,365
Changes	
Revenue Funding	500
Total Budget Proposals	-500
Capital Programme Over-Programmed -Shortfall (-) / Surplus (+)	-10,365

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