



County Council Tuesday, 10 February 2026

Addenda 2 - Oxfordshire Alliance Budget Amendments

8. Budget and Business Planning 2026/27 - 2030/31 (Pages 3 - 28)

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 Oxfordshire Alliance Budget Amendments

COUNCIL – 10 FEBRUARY 2026

BUDGET AND BUSINESS PLANNING 2026/27 – 2030/31

Oxfordshire Alliance Budget Amendments

Report by the Deputy Chief Executive (S151 Officer)

Executive Summary

1. The Oxfordshire Alliance 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 Oxfordshire 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 Deputy Chief Executive (S151 Officer) [set out in Cabinet Section 3.1 and amended at Oxfordshire 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 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 4.4 amended by Oxfordshire Alliance Section 4.4];
 - (3) a medium term financial strategy for 2026/27 to 2030/31 [as set out in Oxfordshire Alliance Section 4.1 (which incorporates changes to the medium term financial strategy as set out in Cabinet Section 4.2 amended by Oxfordshire Alliance 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 Oxfordshire Alliance 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 £0.7m in the Budget Priorities Reserve in 2026/27 and £0.1m in 2027/28].

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];
- (2) a Capital Programme for 2026/27 to 2036/37 [as set out in Cabinet's 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.

Oxfordshire Alliance 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 Oxfordshire Alliance Section 3. Council is required to have regard to this report in making their decisions on the budget.

Oxfordshire 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. Oxfordshire 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's Section 4.5 Financial Strategy is unaffected by the Oxfordshire Alliance amendments.
7. In relation to use of earmarked reserves, Oxfordshire 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.

Equality & Inclusion and Sustainability Implications

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

Financial Implications

9. 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. Oxfordshire Alliance Section 3 needs to be considered in conjunction with Cabinet Section 3.

Comments checked by: Kathy Wilcox, Head of Corporate Finance

Legal Implications

10. 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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Oxfordshire Alliance Budget Amendments Contents

| Section | Title |
|---------|---|
| 1.1 | Oxfordshire Alliance Budget Statement 2026 |
| 3.1 | Local Government Act 2003: Section 25 Supplementary Report by the Assistant Chief Executive (S151 Officer) (Chief Finance Officer) Oxfordshire Alliance budget amendments |
| 4.1 | Oxfordshire Alliance Medium Term Financial Strategy (MTFS) 2026/27 – 2030/31 |
| 4.2 | Oxfordshire Alliance Budget Amendments 2026/27 – 2030/31 |
| 4.4 | Oxfordshire Alliance Detailed Revenue Budget Amendments 2026/27 |
| 4.6 | Oxfordshire Alliance Earmarked Reserves & General Balances Policy Statement 2026/27 |
| 4.7 | Oxfordshire Alliance Budget Amendments: Equalities Impact Assessment |
| 4.8 | Oxfordshire Alliance Budget Amendments: Climate Impact Assessment |

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This budget amendment is rooted in a simple principle: focus council spending on what matters most to residents, while exercising restraint and common sense in areas where costs have drifted away from frontline priorities.

Across Oxfordshire, the issue residents raise with us more than any other is the condition of our roads. Potholes damage vehicles, undermine safety, and create frustration year after year particularly when winter weather exposes long-standing weaknesses and maintenance backlogs. Our amendment responds directly to that concern by redirecting funding towards highways maintenance, ensuring the council has the resources it needs to act earlier and more effectively.

To achieve this, we have identified a series of sensible savings. We propose a reduction in the council's Communications, Marketing, Engagement & Consultation and Policy Team, the removal of free lunches for councillors, and a scaling back of the carbon action team. In addition to these savings, we propose to use a total of £0.786m one – off funding from the Budget Priorities reserve in 2026/27 and 2027/28. These are measured, proportionate changes that do not affect essential frontline services but do free up funding for areas of genuine public concern.

As a result, our amendment delivers an additional £1.3 million extra per year for pothole repairs and preventative maintenance. This investment is specifically intended to reduce the risk of winter backlogs and to ensure that problems are addressed before they escalate into more costly and disruptive failures.

Alongside this, we are proposing a £200,000 boost to Fire Cadets, spread over two years. Fire Cadets play a vital role in engaging young people, building skills, and supporting future recruitment into the fire service. We believe this investment will strengthen long-term resilience and help reduce the likelihood that future proposals to close fire stations will be considered necessary.

Finally, our amendment introduces a new £50,000 one – off funding pot to provide the opportunity for a Parish or Town council, who may wish to be patriotic at Remembrance, Armed Forces day, or national events, the ability to apply for funding to cover costs for the provision of flags or banners on suitable highway street light columns through a county council approved supplier. While we recognise that symbols can divide opinion, we are unapologetic in our belief that there are moments when showing pride in our country is both appropriate and important.

In summary, this amendment rebalances the budget towards practicality, pride, and public priorities and less spent on bureaucracy and self-promotion, more invested in roads, community safety, and the values residents expect this council to uphold.



Cllr Liam Walker
Group Leader
Oxfordshire Alliance

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**Local Government Act 2003: Section 25
Supplementary Statement by the Deputy Chief Executive &
Section 151 Officer (Chief Finance Officer) based on the
Oxfordshire Alliance 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 Oxfordshire Alliance 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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Oxfordshire Alliance Section 4.1 Medium Term Financial Strategy 2026/27 - 2030/31

Summary

| | INDICATIVE BUDGET | | | | | | | | | | | | | | | | |
|---|----------------------|---------------------------------|---------------------|-----------------|----------------------|---------------------|-----------------|----------------------|---------------------|-----------------|----------------------|---------------------|-----------------|----------------|----------------|---------------|----------------|
| | 2026/27 | | | | 2027/28 | | | 2028/29 | | | 2029/30 | | | | | | |
| | 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 | | | | |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | | | | |
| | Service Budgets | | 2026/27 | | 2027/28 | | 2028/29 | | 2029/30 | | 2030/31 | | 2030/31 | | | | |
| | Adult Services | | 2026/27 | | 2027/28 | | 2028/29 | | 2029/30 | | 2030/31 | | 2030/31 | | | | |
| Service Budgets | | 259.277 | 23.233 | 13.280 | 295.790 | 295.790 | 16.085 | 311.874 | 311.874 | 327.841 | 16.421 | 344.262 | 344.262 | 16.594 | 360.856 | | |
| Adult Services | | 214.858 | 1.592 | 18.126 | 234.576 | 234.576 | 8.423 | 242.999 | 242.999 | 252.482 | 10.670 | 263.152 | 263.152 | 11.534 | 274.686 | | |
| Children's Services | | 55.093 | -2.852 | 52.241 | 52.241 | 52.241 | 5.406 | 57.647 | 57.647 | 62.000 | -0.704 | 61.296 | 61.296 | 1.706 | 63.002 | | |
| Environment & Highways | | 21.029 | -2.428 | 18.601 | 18.601 | 18.601 | -0.830 | 17.771 | 17.771 | 19.226 | 0.626 | 19.852 | 19.852 | 0.378 | 20.230 | | |
| Economy and Place | | 13.276 | -4.649 | 0.500 | 9.126 | 9.126 | 0.128 | 9.254 | 9.254 | -0.072 | 9.181 | 9.181 | -0.012 | 9.169 | -0.012 | | |
| Public Health & Communities | | 31.728 | 0.835 | 32.563 | 32.563 | 32.563 | 0.470 | 33.033 | 33.033 | -0.075 | 32.958 | 32.958 | 0.172 | 33.130 | 0.177 | | |
| Oxfordshire Fire & Rescue Service and Community Safety | | 64.973 | 4.762 | 69.734 | 69.734 | 69.734 | -2.390 | 67.344 | 67.344 | 0.416 | 67.760 | 67.760 | 0.724 | 68.484 | 0.873 | | |
| Resources and Law & Governance | | 6.177 | 2.434 | 8.611 | 8.611 | 8.611 | 7.208 | 15.819 | 15.819 | 6.910 | 22.729 | 22.729 | 8.202 | 8.202 | 15.682 | | |
| New Risk Assumption - To be allocated | | | -4.213 | -4.213 | -4.213 | -4.213 | -1.800 | -6.013 | -6.013 | -6.013 | -6.013 | -6.013 | 29.639 | 6.910 | 36.549 | | |
| Pay inflation | | | | | | | | | | | | | -6.013 | | -6.013 | | |
| Cross Cutting Proposals – To be Allocated to services once achieved | | | | | | | | | | | | | | | | | |
| Service Budgets | | 666.410 | 20.176 | 30.444 | 717.030 | 717.030 | 32.699 | 749.729 | 749.729 | 38.436 | 788.165 | 788.165 | 43.009 | 831.173 | 831.173 | 45.640 | 876.813 |
| Strategic Measures | | | | | | | | | | | | | | | | | |
| Capital Financing | | 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 |
| - Principal | | 13.035 | | | 13.035 | 13.035 | | 13.035 | 13.035 | | 13.035 | 13.035 | | 13.035 | | 13.035 | |
| - Interest | | | | | | | | | | | | | | | | | |
| Interest on Balances | | -9.827 | | -1.070 | -10.897 | -10.897 | | -7.795 | -7.795 | | -7.795 | -7.795 | | -7.795 | | -7.795 | |
| - Interest receivable | | -3.813 | | | -3.813 | -3.813 | | -3.813 | -3.813 | | -3.813 | -3.813 | | -3.813 | | -3.813 | |
| - External Funds | | | | | | | | | | | | | | | | | |
| - 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 | |
| - 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 | | 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 | | 2.687 | | -2.687 | 8.290 | 8.290 | | 8.290 | 8.290 | | 8.290 | 8.290 | | 8.290 | | 8.290 | |
| Prudential Borrowing Costs | | 8.290 | | | -1.568 | -1.568 | | -3.120 | -3.120 | | -0.097 | -0.097 | | 0.097 | | 0.097 | |
| Transformation Reserve | | | | | | | | | | | | | | | | | |
| Budget Priorities Reserve | | -2.318 | | | 4.000 | 4.000 | | 8.000 | 8.000 | | 8.000 | 8.000 | | 8.000 | | 8.000 | |
| COVID - 19 Reserve | | | | | | | | | | | | | | | | | |
| Demographic Risk Reserve | | | | | | | | | | | | | | | | | |
| Collection Fund Reserve | | | | | | | | | | | | | | | | | |
| Local Government Reorganisation Reserve | | | | | | | | | | | | | | | | | |
| Capital Reserve | | | | | | | | | | | | | | | | | |
| Total Contributions to (+)/from (-) reserves | | 12.491 | | -5.768 | 6.723 | 6.723 | 9.470 | 16.193 | 16.193 | 0.097 | 16.290 | 16.290 | -6.506 | -22.013 | -22.013 | -7.034 | -29.046 |
| Budget Shortfall | | | | | | | | | | | | | | | | | |
| Net Operating Budget | | 646.258 | 79.525 | 27.103 | 752.886 | 752.886 | 30.936 | 783.822 | 783.822 | 32.383 | 816.205 | 816.205 | 37.773 | 853.978 | 853.978 | 39.968 | 893.946 |

Oxfordshire Alliance Section 4.1 Medium Term Financial Strategy

2026/27 - 2030/31

Financing

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Oxfordshire Alliance 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 | +0.000 | +15.500 | +22.000 | +29.100 | +37.200 | +103.800 | |
| New Savings | | | | | | | |
| Economy & Place | | | | | | | |
| 2027OA1 - Remove budget for carbon management | -0.070 | -0.060 | | | | -0.130 | £0.060m is allocated to a contract for schools it is not possible to remove this until 2027/28. |
| 2027OA2 - Reduce Climate Action Team by 50% (part year saving in 2026/27) | -0.242 | -0.173 | | | | -0.415 | Total staffing budget is £0.830m - based on a 50% reduction from September 2026, the 2026/27 saving would be £0.242m. The full year effect in 2027/28 would increase this to £0.173m giving a total on-going saving of £0.415m |
| Resources and Law & Governance | | | | | | | |
| 2027OA3 - Remove catering at all council meetings | -0.012 | | | | | -0.012 | The catering cost for the six Full Council meetings from 1st April 2025 to 4th November 2025 was £9k. Additionally, there are two more meetings scheduled: one on 10 February and another on 24 March. The estimated total for Full Council catering for the 2025/26 financial year is £12k. |
| Public Affairs, Policy & Partnerships | | | | | | | |
| 2027OA4 - Redesign the Communications, Marketing, Engagement & Consultation team + Policy Teams to facilitate the prioritisation of statutory services. Saving based on implementation from September 2026. | -0.434 | -0.310 | | | | -0.743 | Saving assumes a reduction of 50% in Communications, Marketing & Engagement Teams plus reduction of 2 in Policy (including the PA post) from Sept 2026 (given size of reduction requires longer for staff consultation). Part year effect of £0.434m in 2026/27 increases to £0.743m ongoing from 2027/28. |
| HR and Cultural Change | | | | | | | |
| 2027OA5 - Cancel some discretionary memberships | -0.003 | | | | | -0.003 | Stonewall Subscription |
| Changes to Use of Reserves | | | | | | | |
| 2027OA6 - Use Budget Priorities Reserve to support investments | -0.689 | 0.592 | 0.097 | | | 0.000 | £0.786m use of reserve over two years (£0.689m in 2026/27 and £0.097m in 2027/28) |
| New Investments | | | | | | | |
| Highways & Maintenance | | | | | | | |
| 2027OA7 - Additional on-going funding for Potholes, Flooding & Drainage | 1.300 | | | | | 1.300 | |

| | | | | | | | |
|---|---------------|----------------|----------------|----------------|----------------|-----------------|--|
| 2027OA8 - Provide the opportunity for a Parish or Town council, who may wish to be patriotic at Remembrance, Armed Forces Day, or national events, the ability to apply for funding to cover costs for the provision of flags or banners on suitable highway/street light columns through a county council approved supplier. | 0.050 | -0.050 | | | | 0.000 | |
| Oxfordshire Fire & Rescue | | | | | | | |
| 2027OA9 - Fire Cadets | 0.100 | | -0.100 | | | 0.000 | £0.100m funding in each of 2026/26 and 2027/28 |
| Revised Overall Position | 0.000 | 15.500 | 21.997 | 29.100 | 37.200 | 103.797 | |
| Difference to Cabinet's Proposed Budget | +0.000 | -0.000 | -0.003 | +0.000 | +0.000 | -0.003 | |
| Proposed Oxfordshire Alliance Surplus (-), Deficit (+) | +0.000 | +15.500 | +21.997 | +29.100 | +37.200 | +103.797 | |
| Total Proposed Change to Administration Position (Surplus (-)/ Deficit (+)) | +0.000 | -0.000 | -0.003 | +0.000 | +0.000 | -0.003 | |

Oxfordshire Alliance 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 | Oxfordshire Alliance Amendments £m | Budget 2026/27 £m |
|---------|----------------------|--|-----------------|----------------------|---------------------------|------------------------------|--|-----------------|-------------------------------|------------------------------------|---------------------------------------|----------------------|
| | | | | | | | | | | | | |
| | | Economy & Place | | | | | | | | | | |
| | | Total Budget Controllable by Economy & Place PRIOR to Amendments | | +21.342 | -0.313 | +21.029 | -3.443 | +0.313 | +1.015 | +0.000 | +0.000 | +18.914 |
| | | | Expenditure | +37.283 | -0.294 | +36.989 | -3.443 | +0.340 | +0.315 | +0.000 | -0.312 | +33.889 |
| | | | Recharge Income | -1.971 | +0.000 | -1.971 | +0.000 | +0.000 | +0.000 | +0.000 | | -1.971 |
| | | | Grant Income | -5.525 | +0.000 | -5.525 | +0.000 | +0.000 | +0.000 | +0.000 | | -5.525 |
| | | | Income | -8.445 | -0.019 | -8.464 | +0.000 | -0.027 | +0.700 | +0.000 | | -7.791 |
| | | Total Budget Controllable by Economy & Place AFTER to Amendments | | +21.342 | -0.313 | +21.029 | -3.443 | +0.313 | +1.015 | +0.000 | -0.312 | +18.602 |
| | | | | | | | | | | | | |
| EP4 | Climate Action | 2027OA1 - Remove budget for carbon management 2027OA2 - Reduce Climate Action Team by 50% (part year saving in 2026/27) | Expenditure | +1.272 | +0.027 | +1.299 | -0.050 | +0.000 | -0.081 | +0.000 | -0.312 | +0.856 |
| | | | | | | | | | | | | |
| | | Resources and Law & Governance | | | | | | | | | | |
| | | Total Budget Controllable by Resources and Law & Governance PRIOR to Amendments | | +67.587 | -2.615 | +64.972 | -1.334 | +0.858 | +5.687 | +0.000 | +0.000 | +70.183 |
| | | | Expenditure | +131.872 | +2.374 | +134.246 | -1.274 | +0.880 | +10.563 | -0.485 | -0.449 | +143.481 |
| | | | Recharge Income | -56.030 | -3.853 | -59.883 | +0.000 | +0.000 | -0.150 | +0.475 | | -59.558 |
| | | | Grant Income | +0.000 | +0.000 | +0.000 | +0.000 | +0.000 | -4.826 | +0.000 | | -4.826 |
| | | | Income | -8.255 | -1.136 | -9.391 | -0.060 | -0.022 | +0.100 | +0.010 | | -9.363 |
| | | Total Budget Controllable by Resources and Law & Governance AFTER to Amendments | | +67.587 | -2.615 | +64.972 | -1.334 | +0.858 | +5.687 | +0.000 | -0.449 | +69.734 |
| | | | | | | | | | | | | |
| HRCCDIR | HR & Cultural Change | 2027OA5 - Cancel some discretionary memberships | Expenditure | +5.612 | +0.996 | +6.608 | +0.000 | +0.000 | -0.040 | +0.000 | -0.003 | +6.565 |
| | | | Recharge Income | -0.540 | -0.402 | -0.942 | +0.000 | +0.000 | +0.000 | +0.000 | | -0.942 |
| | | | Income | -0.041 | -0.059 | -0.100 | +0.000 | +0.000 | +0.000 | +0.000 | | -0.100 |

| 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 | Oxfordshire Alliance Amendments £m | Budget 2026/27 £m |
|--|---|--|-----------------|----------------|---------------------|------------------------|-------------------------------------|---------------|----------------------------|---------------------------------|------------------------------------|-------------------|
| PAPPDIR | Public Affairs, Policy and Partnerships | 2027OA4 - Redesign the Communications, Marketing, Engagement & Consultation team + Policy Teams to facilitate the prioritisation of statutory services. Saving based on implementation from September 2026. | Expenditure | +7.421 | -0.466 | +6.955 | -1.325 | +0.000 | +5.151 | +0.000 | -0.434 | +10.347 |
| | | | Recharge Income | -0.968 | +0.697 | -0.271 | +0.000 | +0.000 | +0.000 | +0.000 | | -0.271 |
| | | | Grant Income | +0.000 | +0.000 | +0.000 | +0.000 | +0.000 | -4.826 | +0.000 | | -4.826 |
| | | | Income | -0.137 | +0.117 | -0.020 | +0.000 | +0.000 | +0.000 | +0.000 | | -0.020 |
| LGCRDIR | Law & Governance | 2027OA3 - Remove catering at all council meetings | Expenditure | +13.245 | +0.778 | +14.023 | +0.000 | +0.403 | +0.651 | +0.000 | -0.012 | +15.065 |
| | | | Recharge Income | -0.729 | +0.000 | -0.729 | +0.000 | +0.000 | +0.000 | +0.000 | | -0.729 |
| | | | Income | -3.085 | -0.013 | -3.098 | -0.060 | +0.000 | +0.000 | +0.000 | | |
| 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 | +1.350 | +94.544 |
| | | | 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 |
| Total Budget Controllable by Environment & Highways AFTER to Amendments | | | | +52.290 | +2.803 | +55.093 | -0.859 | +1.599 | -4.942 | +0.000 | +1.350 | +52.241 |
| EH4 | Highways & Maintenance | 2027OA7 - Additional on-going funding for Potholes, Flooding & Drainage 2027OA8 - Provide the opportunity for a Parish or Town council, who may wish to be patriotic at Remembrance, Armed Forces day, or national events, the ability to apply for funding to cover costs for the provision of flags or banners on suitable highway street light columns through a county council approved supplier. | Expenditure | +25.190 | -0.345 | +24.845 | +0.465 | +0.538 | -0.058 | +0.000 | +1.350 | +27.140 |

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Oxfordshire Alliance
Amendments to Earmarked Reserves and General Balances Policy
Statement 2026/27

1. This paper sets out the Oxfordshire Alliance changes to the Cabinet's Earmarked Reserves and General Balances Policy Statement 2026/27 at Cabinet Section 4.6.

Earmarked Reserves

2. £0.8m funding held in the Budget Priorities 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 (Oxfordshire Alliance)**

Purpose and scope

This EIA considers potential equality impacts arising from the Oxfordshire Alliance amendments to the 2026/27–2030/31 budget 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

- Savings: remove carbon management budget (in part from 2027/28), reduce Climate Action Team by 50% (part-year then full), redesign Communications/Marketing/Engagement and Policy functions, reduce meeting catering and certain memberships.
- Investments: ongoing additional funding for potholes, flooding and drainage; small, application-based scheme enabling flags/banners on street-light columns via approved supplier; funding for Fire Cadets (time-limited profile).
(No capital proposals were supplied for this group.)

Who is likely to be affected

- Road users, pedestrians and residents in flood-prone areas: potential accessibility and safety improvements from highways/drainage spend.
- People who benefit from climate-related advice or protected groups who we engage with: potential reduction in capacity and outreach as a result of team and budget changes.
- Young people engaged through Fire Cadets: potential inclusion/skills benefits where provision continues.

Equality impacts

Net direction of impact: Mixed effects, likely positive local transport/ safety impacts from maintenance; potential adverse distributional effects where reduced climate-related capacity affects groups at greater climate risk (e.g., health-vulnerable households), scale dependent on service prioritisation. Reduction in engagement and outreach to vulnerable groups, as well as officers to develop protective policies has the potential to isolate community voice and engagement.

Key dependencies/uncertainties

Realising savings depends on organisational change processes; equality impacts will vary with how residual services and communications capacity are prioritised.

Procedural controls

Follow statutory consultation where required; complete equality screening at service redesign stages; use routine EDI monitoring to identify emerging differential effects. 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

Proposals are capable of being implemented compatibly with the PSED, recognising **likely adverse effects where capacity is reduced**; effects should be tracked through standard governance.

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)

Oxfordshire County Council

Budget and Business Planning 2026/27

Overarching climate impact review of Oxfordshire Alliance 2026/27 budget amendments

Context & Background

1. This document provides an overview of the potential climate action impact of the Oxfordshire Alliance 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. Two proposals are included in the budget that would negatively impact the delivery of the council's Climate Action commitments and its capacity to contribute to climate adaptation in Oxfordshire:

3.1 Remove budget for carbon management: this proposal (2027OA1) removes the budget for carbon emissions management in the council. Removing this budget will stop the current support service for schools' energy efficiency. It will also reduce the strategy function for the council's own energy efficiency and decarbonisation works required to achieve the council's carbon neutrality target by 2030. This proposal could also increase the vulnerability of schools and the council in relation to energy price shocks derived from international fossil fuel price volatility.

3.2 Reduce Climate Team by 50%: This proposal (2027OA2) reduces by 50% funding to the Climate Action service of the council. This reduction in funding would significantly reduce the work the council can do to deliver its own estate carbon management plan, and to support reduction of emissions and adaptation to a changing climate in Oxfordshire. Reducing this resource would limit our engagement in the community to leverage climate action. Meeting zero-carbon council policy objectives and implementing adaptation interventions would need to be substantially owned by service directorates. There is a risk that investment would be uncoordinated and lacking in technical advice, increasing costs and putting at risk the council's ability to meet its targets. This proposal would also reduce the council's capacity to work with partners and communities, reduce resource to respond to planning applications, and reduce the council's work to support investment in a low carbon economy.

4. Proposals have been made within the programme that have clear potential to support the **adaptation to climate change impacts**.

4.1 **Additional funding for Potholes, Flooding & Drainage:** this proposal (2027OA7) provides additional funding for highways maintenance with a particular emphasis on measures for preventing flooding through focusing on drainage maintenance supporting the council's strategies to increase resilience to a changing climate.