

# **Section 4**

# **Revenue Budget Strategy**

## Section 4.0

### Revenue Budget Strategy

- Section 4 of the report sets out the revenue plans, strategies and policies that the Council is required to approve as part of the budget setting process. The content of this section is as follows:

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4.1	Medium Term Financial Strategy (MTFS) 202/23 – 2025/26
4.2	Previously Agreed and New Budget Changes 2022/23 – 2025/26
	4.2.1 COVID-19 Pressures
4.3	Council Tax and Precepts 2022/23
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**Medium Term Financial Strategy 2022/23 - 2025/26**  
**Summary**

	INDICATIVE POSITION											
	2022/23			2023/24			2024/25			2025/26		
	Agreed Base Budget £000	Proposed Allocation £000	Proposed Budget £000	Proposed Base Budget £000	Proposed Allocation £000	Proposed Budget £000	Proposed Base Budget £000	Proposed Allocation £000	Proposed Budget £000	Proposed Base Budget £000	Proposed Allocation £000	Proposed Budget £000
<b>Directorate Budgets</b>												
Children's Services	138,959	8,920	147,879	147,879	-1,282	146,597	146,597	-2,190	144,407	144,407	-636	143,771
Adult Services	197,759	13,655	211,414	211,414	-100	211,314	211,314	-200	211,114	211,114		211,114
Public Health	230	481	711	711		711	711		711	711		711
Environment & Place	61,041	1,602	62,643	62,643	-2,067	60,576	60,576	-1,835	58,741	58,741	-256	58,485
Customers, Organisational Development & Resources	33,255	1,931	35,186	35,186	-40	35,146	35,146	268	35,414	35,414	19	35,433
Commercial Development, Assets and Investment	50,288	-2,394	47,894	47,894	-520	47,374	47,374	-304	47,070	47,070		47,070
Inflation and Other Adjustments <sup>(1)</sup>		5,024	5,024	5,024	21,162	26,186	26,186	21,756	47,942	47,942	21,724	69,666
<b>Directorate Budgets</b>	<b>481,532</b>	<b>29,219</b>	<b>510,751</b>	<b>510,751</b>	<b>17,153</b>	<b>527,904</b>	<b>527,904</b>	<b>17,495</b>	<b>545,399</b>	<b>545,399</b>	<b>20,851</b>	<b>566,250</b>
<b>Strategic Measures</b>												
Capital Financing												
- Principal	8,587	3,112	11,699	11,699	1,700	13,399	13,399	2,314	15,713	15,713	1,484	17,197
- Interest	15,118	-698	14,420	14,420	618	15,038	15,038	313	15,351	15,351	-161	15,190
Interest on Balances	-10,845	-2,162	-13,007	-13,007	-1,142	-14,149	-14,149	140	-14,009	-14,009	214	-13,795
Un-Ringfenced Specific Grants	-38,751	7,533	-31,218	-31,218	7,883	-23,335	-23,335		-23,335	-23,335		-23,335
Contingency	5,617	4,416	10,033	10,033		10,033	10,033		10,033	10,033		10,033
Insurance Recharge	1,280	84	1,364	1,364		1,364	1,364		1,364	1,364		1,364
Public Health Saving	-425	425				0	0		0	0		0
<b>Total Strategic Measures</b>	<b>-19,419</b>	<b>12,710</b>	<b>-6,709</b>	<b>-6,709</b>	<b>9,059</b>	<b>2,350</b>	<b>2,350</b>	<b>2,767</b>	<b>5,117</b>	<b>5,117</b>	<b>1,537</b>	<b>6,654</b>
<b>Contributions to/from reserves</b>												
General Balances		1,000	1,000	1,000		1,000	1,000		1,000	1,000		1,000
Prudential Borrowing Costs	2,200	5,310	7,510	7,510		7,510	7,510		7,510	7,510		7,510
Budget Equalisation Reserve	0	2,754	2,754	2,754	1,532	4,286	4,286	-3,134	1,152	1,152	-2,472	-1,320
Budget Prioritisation Reserve	1,823	7,676	9,499	9,499	-7,676	1,823	1,823		1,823	1,823		1,823
Transformation Reserve	3,000	-3,000	0			0	0		0	0		0
Business Rates Reserve	1,519	-1,519	0			0	0		0	0		0
COVID - 19 Reserve	18,115	-26,550	-8,435	-8,435	2,093	-6,342	-6,342	3,182	-3,160	-3,160	1,017	-2,143
Demographic Risk Reserve	3,000	1,000	4,000	4,000		4,000	4,000		4,000	4,000		4,000
Collection Fund Reserve	0		0			0	0		0	0		0
Redundancy Reserve	2,000	-2,000				0	0		0	0		0
Insurance Reserve	0		0	0		0	0		0	0		0
<b>Total Contributions to/from reserves</b>	<b>31,657</b>	<b>-15,329</b>	<b>16,328</b>	<b>16,328</b>	<b>-4,051</b>	<b>12,277</b>	<b>12,277</b>	<b>48</b>	<b>12,325</b>	<b>12,325</b>	<b>-1,455</b>	<b>10,870</b>
<b>Budget Shortfall</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5,326</b>	<b>-5,326</b>	<b>-5,326</b>	<b>-2,213</b>	<b>-7,539</b>	<b>-7,539</b>	<b>-1,472</b>	<b>-9,011</b>
<b>Net Operating Budget</b>	<b>493,770</b>	<b>26,600</b>	<b>520,370</b>	<b>520,370</b>	<b>16,835</b>	<b>537,205</b>	<b>537,205</b>	<b>18,097</b>	<b>555,302</b>	<b>555,302</b>	<b>19,461</b>	<b>574,763</b>

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

**Medium Term Financial Strategy 2022/23 - 2025/26**

**Financing**

	INDICATIVE POSITION											
	2022/23			2023/24			2024/25			2025/26		
	Proposed Budget £000	Proposed Allocation £000	Proposed Budget £000	Proposed Base Budget £000	Proposed Allocation £000	Proposed Budget £000	Proposed Base Budget £000	Proposed Allocation £000	Proposed Budget £000	Proposed Base Budget £000	Proposed Allocation £000	Proposed Budget £000
Net Operating Budget	493,770	26,600	520,370	520,370	16,835	537,205	537,205	18,097	555,302	555,302	19,461	574,763
<b>Funded by:</b>												
<b>Government Grant</b>												
- Revenue Support Grant	0		0	0		0	0		0	0		0
- S31 Business Rate Reliefs	-21,908	16,581	-5,327	-5,327	990	-4,338	-4,338	990	-3,348	-3,348		-3,348
- Business Rates Top-up	-40,546		-40,546	-40,546	1,922	-38,625	-38,625	1,908	-36,717	-36,717	-738	-37,455
<b>Total Government Grant</b>	-62,454	16,581	-45,873	-45,873	2,911	-42,962	-42,962	2,897	-40,065	-40,065	-738	-40,803
<b>Business Rates</b>												
- Business Rates local share	-34,468	575	-33,893	-33,893	331	-33,563	-33,563	893	-32,670	-32,670	-657	-33,327
- Collection Fund Surplus/Deficit	17,379	-15,779	1,600	1,600	-1,600	0	0		0	0		0
<b>Total Business Rates</b>	-17,089	-15,204	-32,293	-32,293	-1,270	-33,563	-33,563	893	-32,670	-32,670	-657	-33,327
Council Tax Surpluses	-6,294	-115	-6,409	-6,409	2,409	-4,000	-4,000		-4,000	-4,000		-4,000
Care Leavers Discount	21		21	21		21	21		21	21		21
<b>COUNCIL TAX REQUIREMENT</b>	<b>407,954</b>	<b>27,862</b>	<b>435,816</b>	<b>435,816</b>	<b>20,886</b>	<b>456,702</b>	<b>456,702</b>	<b>21,887</b>	<b>478,588</b>	<b>478,588</b>	<b>18,066</b>	<b>496,654</b>
<b>Council Tax Calculation</b>												
Council Tax Base			263,874			268,492			273,190			277,971
Council Tax (Band D equivalent)			£1,651.61			£1,700.99			£1,751.85			£1,786.71
<b>Increase in Council Tax (precept)</b>			6.8%			4.8%			4.8%			3.8%
<b>Increase in Band D Council Tax</b>			4.99%			2.99%			2.99%			1.99%

## Previously Agreed and New Budget Changes Summary 2022/23 - 2025/26

Directorate	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
<b>Previously Agreed Pressures &amp; Investments</b>					
Adult Services	9,839	0	0	0	<b>9,839</b>
Children's Services	2,716	-1,420	-945	0	<b>351</b>
Public Health	47	48	0	0	<b>95</b>
Environment & Place	-255	-750	0	0	<b>-1,005</b>
Commercial Development, Assets & Investments	-1,339	-510	0	0	<b>-1,849</b>
Customers, Organisational Development & Resources	-645	0	0	0	<b>-645</b>
<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>10,363</b>	<b>-2,632</b>	<b>-945</b>	<b>0</b>	<b>6,786</b>
<b>New Pressures</b>					
Adult Services	4,400	0	0	0	<b>4,400</b>
Children's Services	3,010	447	343	381	<b>4,181</b>
Public Health	0	0	0	0	<b>0</b>
Environment & Place	3,370	-1,373	-328	32	<b>1,701</b>
Commercial Development, Assets & Investments	120	500	0	0	<b>620</b>
Customers, Organisational Development & Resources	808	0	0	0	<b>808</b>
<b>Total New Pressures</b>	<b>11,708</b>	<b>-426</b>	<b>15</b>	<b>413</b>	<b>11,710</b>
<b>New Investments</b>					
Adult Services	2,250	1,040	1,040	0	<b>4,330</b>
Children's Services	550	-180	0	0	<b>370</b>
Public Health	355	-250	0	0	<b>105</b>
Environment & Place	1,249	-465	-79	-128	<b>577</b>
Commercial Development, Assets & Investments	1,057	-265	0	0	<b>792</b>
Customers, Organisational Development & Resources	761	150	19	19	<b>949</b>
<b>Total New Investments</b>	<b>6,222</b>	<b>30</b>	<b>980</b>	<b>-109</b>	<b>7,123</b>
<b>Total Pressures and Investments</b>	<b>28,293</b>	<b>-3,028</b>	<b>50</b>	<b>304</b>	<b>25,619</b>
<b>Previously Agreed Savings</b>					
Adult Services	-65	0	0	0	<b>-65</b>
Children's Services	-411	0	0	0	<b>-411</b>
Public Health					
*£0.378m in 2022/23 includes a £0.425m saving which is a Contribution from Reserves falling out in 2022/23. This has been transacted in Strategic Measures and does not show in the Directorate budget.	378	-48	0	0	<b>330</b>
Environment & Place	-2,585	-579	-678	-160	<b>-4,002</b>
Commercial Development, Assets & Investments	-1,777	-245	0	0	<b>-2,022</b>
Customers, Organisational Development & Resources	-200	0	0	0	<b>-200</b>
<b>Total Previously Agreed Savings</b>	<b>-4,660</b>	<b>-872</b>	<b>-678</b>	<b>-160</b>	<b>-6,370</b>

## Previously Agreed and New Budget Changes Summary 2022/23 - 2025/26

Directorate	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
<b>New Savings and Funding Increases</b>					
Adult Services	-5,530	-250	-350	0	<b>-6,130</b>
Children's Services					
*£1.803m in 2022/23 does not include an additional £0.23m held in Strategic Measures as an un-ringfenced grant. This has been transacted in Strategic Measures and does not show in the Directorate budget.	-1,803	233	0	0	<b>-1,570</b>
Public Health	-355	250	0	0	<b>-105</b>
Environment & Place	-3,680	1,850	-350	0	<b>-2,180</b>
Commercial Development, Assets & Investments	-924	0	0	0	<b>-924</b>
Customers, Organisational Development & Resources	-441	-99	249	0	<b>-291</b>
<b>Total New Savings</b>	<b>-12,733</b>	<b>1,984</b>	<b>-451</b>	<b>0</b>	<b>-11,200</b>
<b>Total Savings</b>	<b>-17,393</b>	<b>1,112</b>	<b>-1,129</b>	<b>-160</b>	<b>-17,570</b>
Inflation to be allocated	8,400	7,400	7,100	7,300	<b>30,200</b>
Demography to be allocated		13,762	14,656	14,424	<b>42,842</b>
Health & Social Care Levy to be allocated	1,650				<b>1,650</b>
<b>Total to be allocated to Directorates</b>	<b>10,050</b>	<b>21,162</b>	<b>21,756</b>	<b>21,724</b>	<b>74,692</b>
<b>Total Previously Agreed Directorate Changes</b>	<b>5,703</b>	<b>-3,504</b>	<b>-1,623</b>	<b>-160</b>	<b>416</b>
<b>Total Directorate Changes</b>	<b>20,950</b>	<b>19,246</b>	<b>20,677</b>	<b>21,868</b>	<b>82,741</b>

### Adult Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Pressures &amp; Investments</b>					
	<b>Previously Agreed Pressures &amp; Investments</b>					
21AD1	Community Capacity: Strengthen and build community capacity, informal care networks & connections in Oxfordshire to help people to live as independent lives as possible. This is a further increase to investments in 2020/21 and 2021/22 and increases the total budget to £0.750m.	250				250
20AD8	Housing Related Support: the council invested £0.250m into the Oxfordshire Homelessness Partnership in each of 2020/21 and 2021/22. This funding ceases from 2022/23 but has been replaced by 22AS4.	-250				-250
22AS4	Continue contribution to the Oxfordshire Homelessness Partnership on an on-going basis from 2022/23.	250				250
21AD10	Care Workforce: Increase funding for Shared Lives carers to maintain payment rates compared to neighbouring areas. Also includes the on-going impact of benefit changes impacting on contributions to housing costs for people living with Shared Lives carers.	120				120

### Adult Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
19PA1 & 20AD3 & 21AD6	Population Changes for Adults with Learning Disabilities: Funding for Demographic Changes built into existing MTFP based on increasing current spend by growth indices developed by Emerson & Hatton for the incidence of learning disability in the general population.	2,436				2,436
20AD1 & 21AD7	Population Changes: Learning Disability expenditure is higher than existing MTFP assumptions and planned demographic growth. Additional pressure assumes on-going effect of activity in previous years then £2.0m per annum net package growth (based on average growth over last two years).	1,100				1,100
21AD8	Population Changes: expenditure on the social care element of educational placements for young adults aged 18 - 25 is expected to continue to grow in 2022/23.	300				300
19PA1 & 20AD3 & 21AD16	Population Changes for Older People: impact of Demographic Changes built into existing MTFP - additional packages of care required for growing and ageing population. Based on uplifting existing budgets by Office for National Statistics population estimates.	3,364				3,364
20AD4/ 21AD18	Inflation: uplifts to Care Packages (links to increased cost for providers driven by increases to the National Living Wage and other costs) .	1,100				1,100



### Adult Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
20AD17U	Service Review: Saving 20AD17 was reprofiled to reflect updated timescale for the implementation of commercial changes relating to the way the council commissions care home placements. The final year of the three year phasing reflects turnover of placements and ability to move to block contracting arrangements as existing spot placements come to an end. (links to 20AD17)	-334				-334
22AS2	Increase funding for mental health to reflect agreed activity levels	1,503				1,503
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>9,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,839</b>
	<b>New Pressures &amp; Investments</b>					
	<b>New Pressures</b>					
23AS1	Care Market Sustainability - additional inflation provision post COVID-19 pandemic	4,400				4,400
	<b>Total New Pressures</b>	<b>4,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,400</b>

### Adult Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>New Investments</b>					
23AS2	Long term COVID-19 Infection Control Requirements after grant funding assumed to finish in 2021/22 - based on increased staffing recruitment and retention, cost of PPE as free issue is withdrawn and new testing requirements. Estimate of ongoing costs is based on taking 15% of the current Infection Control Grant provided in 2021/22. Funding in short run proposed to be met from COVID-19 Reserve.		890	890		<b>1,780</b>
23AS3	Health & Social Care Bill: Assurance Preparation - new duty to achieve high quality care outcomes. This will be monitored and reviewed by Care Quality Commission against new KPIs	250				<b>250</b>
23AS4	Promoting Independence - Community Capacity; leveraging strengths of micro providers who fill the gaps between registered home care and informal home support providing a more cost effective, better value service to complement / supplement the core provision.	100				<b>100</b>
23AS5	Employment & Wellbeing - Community Carers / Connectors - support clients with a learning disability, to enable them to take part in their communities more independently. They are supported to find volunteering roles, and/or leisure activities, according to their interests until they feel confident to continue on their own.	150	150	150		<b>450</b>

### Adult Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23AS6	National Autism Strategy - preparatory work in readiness for the new strategy plan for 2021 to 2026 aiming to improve across 6 key areas: understanding and acceptance; providing /extending access to education and transition to adulthood; support into employment; tackling health and care inequalities; building community and inpatient care; improving support within the justice systems	100				100
23AS7	Positive Behaviours Safety (PBS) - refocussing the PBS model with the objective of enhancing the quality of life for people who display behaviour that challenges and those who care for them. The objective is to grow and extend the range of adaptive behaviours and as a base to develop potential to achieve more positive life opportunities.	220				220
23AS8	System Design for Care Accounts extended to cater for the Build Back Better requirements.	150				150
23AS9	Multi Disciplinary Team Homefirst system - automated shift planning and rota management	150				150
23AS10	Implement new Dynamic Purchasing and Brokerage system	150				150
23AS11	Develop system Interfaces between the council & NHS / Oxfordshire Clinical Commissioning Group	180				180
23AS12	Increase the initial % of disability benefits the council allows for disability related expenses when undertaking financial assessments for contributions towards assessed care needs	800				800
	<b>Total New Investments</b>	<b>2,250</b>	<b>1,040</b>	<b>1,040</b>	<b>0</b>	<b>4,330</b>

### Adult Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Total Pressures &amp; Investments</b>	<b>16,489</b>	<b>1,040</b>	<b>1,040</b>	<b>0</b>	<b>18,569</b>
	<b>Savings</b>					
	<b>Previously Agreed Savings</b>					
22AS14	Anticipated savings from changing the systems used for tracking home support visits as part of the implementation of the new Live Well at Home arrangements in 2021/22.	-125				-125
22AS22	One – off project funding (in reserves) was used to support expenditure in 2021/22. This one - off funding falls out from 2022/23.	60				60
	<b>Total Adult Services Previously Agreed Savings</b>	<b>-65</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-65</b>
	<b>Savings</b>					
23AS13	Out of Area Placements - Bring people back to Oxfordshire to improve outcomes and increase the utilisation of supported accommodation.	-400	-250	-350		-1,000
23AS14	Block Bed Utilisation - Residential & Nursing The service has a Block Contract for Residential and Nursing Care which operates to a utilisation KPI target of 95%. The proposal is to increase the target by 3% to 98%+ utilisation by better planning, monitoring, tracking and control.	-1,248				-1,248

### Adult Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23AS15	Supported Accommodation Block Utilisation - Live Well & Start Well Increase the utilisation of supported accommodation from the current 95% occupancy by 3% to 98% through: - Better management of resources - Implementing more effective contract mechanisms through dynamic framework arrangements - Making better use of our existing properties for new placements	-182				-182
23AS16	Reduction in Demand Pressure - further 1% reduction in demand pressures and reduction in vacancies etc	-1,800				-1,800
23AS17	Review Block Contract for Care Home Beds Reprofile the service's main contract to increase number of Nursing and reduce number of Residential Beds and save on cost of expensive 'Spot ' purchased Nursing Care beds	-600				-600
23AS18	Adjust existing planned demographic growth	-200				-200
23AS19	Supported Accommodation - Five year programme to invest in supported and demntia care accommodation and New Dynamic Framework to implement standard and ceiling rates	-1,100				-1,100
	<b>Total New Savings</b>	<b>-5,530</b>	<b>-250</b>	<b>-350</b>	<b>0</b>	<b>-6,130</b>
	<b>Total Savings</b>	<b>-5,595</b>	<b>-250</b>	<b>-350</b>	<b>0</b>	<b>-6,195</b>
	<b>Total Net Position</b>	<b>10,894</b>	<b>790</b>	<b>690</b>	<b>0</b>	<b>12,374</b>

### Children's Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Previously Agreed Pressures &amp; Investments</b>					
19PC1/ 20CH3/ 21CS6	Access to Education - Home to School Transport Demography to meet demand, particularly in relation to SEND transport.	1,300				<b>1,300</b>
21CS26	Fostering project - this was an invest to save project to support a new offer to in-house foster carers in Oxfordshire with the aim to increase the percentage of children in care living with in-house foster carers, as opposed to independent fostering or private residential care. £0.6m was initially invested in 2020/21 and will produce £1.0m of savings in total of which £0.6m will be made in 2022/23 and 2023/24.	-393	-230			<b>-623</b>
19PC1/ 20CH7	Staffing pressure - staffing to meet demographic growth in children's social care services. Numbers of children have increased in children's social care teams and addition staffing is required to maintain caseloads at acceptable level .	300				<b>300</b>
19PC1/ 20CH6/ 21CS8	Children with Disabilities: Demographic Increases - extra resources required to meet increased numbers of children with disabilities supported by our children social care.	200				<b>200</b>
21CS11	Children with Disabilities - This is the second half of a phased fall out of temporary funding of £0.2m added in 2020/21 to fund an additional Specialist Housing Occupational Therapist resource to address waiting lists.	-85				<b>-85</b>

### Children's Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
19PC1/ 20CH5/ 21CS14	Corporate parenting placements - this pressure is linked to both the anticipated demand for placements for children in care and the increased complexity of children's needs. Includes rising costs of many of our specialist placements .	3,800				3,800
21CS21	Family safeguarding model - this was an invest to save project which introduced a new model in children social care. This will provide support to the whole family and is a preventative model which has proven in other areas to both enhance outcomes for children and their families and manage demand. An initial investment of £2.2m was made in 2020/21. Placement savings of £0.5m per annum and service savings of £0.4m are anticipated from 2022/23. The remainder of the budget change in 2022/23 relates to the assumption that the adult facing posts would attract funding from other agencies.	-1,916	-944	-945		-3,805
20CH8/ 21CS20	Leaving Care Allowances and Support	150				150
21CS16	Phased fall out of a temporary £0.4m increase in funding in 2020/21 for social care staffing team pressures to meet additional demand.	-140	-246			-386
22CS8	Fall out of Youth Offer - Accelerator Funding in 2021/22	-500				-500
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>2,716</b>	<b>-1,420</b>	<b>-945</b>	<b>0</b>	<b>351</b>

### Children's Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>New Pressures &amp; Investments</b>					
	<b>New Pressures</b>					
23CS1	Special Educational Needs (SEN) Casework Team - An annual 10-12% increase in demand for Education Health & Care Plans (EHCPs) and the number of approved EHCPs which require an annual review has created a pressure across the SEN service including case workers, educational psychologists, quality and advocacy support. Additional capacity is needed to ensure quality and timeliness are in line with expected standards. Efficiencies of £0.100m per annum are planned for 2023/24 and 2024/25 and included within these pressures. Some of the pressure will be funded by the COVID-19 reserve in 2022/23 and 2023/24.	895	388	343	281	<b>1,907</b>
23CS2	Special Educational Needs & Disabilities (SEND) Commissioning and Brokerage Team - additional dedicated commissioning capacity for SEND placement spend of circa £25m per annum.	291	-41	-100		<b>150</b>



### Children's Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23CS3	Leaving Care & Unaccompanied Children Demographic Pressures: as a result of an increase in the number of children the council cares for over recent years there is now a pressure within the leaving care services as these children turn 18. The recent changes to the National Transfer Scheme are also expected to significantly increase the number of unaccompanied children the council cares for. These increases mean additional management capacity is needed.	63				63
23CS4	Personal Advisors x 2.5FTE: It is anticipated that there will be an additional 111 care leavers by March 2022. Some of this increase can be met within existing resources, but this pressure enables the service to meet this demand while maintaining a case holding of 22.	111				111

### Children's Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23CS5	<p>Children's Placement Demography and Price Inflation - increase to existing planned demography of £4.0m. COVID-19 has had an impact in this area due to more children being in placements than expected, for longer periods of time, along with an unusually large increase in the unit price for a placement. The demographic increases link to delays in courts and changes in individual circumstances resulting in children spending longer in care than they may have done. It is assumed the price inflation returns to usual rates from 2022/23.</p> <p>Demography is reviewed on an annual basis and adjustments will be made in future years to reflect any changes.</p>	1,150	100	100	100	1,450
23CS6	A reduction in the contribution to support service overheads from the High Needs Dedicated School Grant (DSG) following a review to ensure this is proportional, and to reflect the policy to reduce the overspend within the High Needs DSG block (£0.500m reduction impacts on recharges for CDAI and CODR)	0				0
23CS7	Review of High Needs DSG funding for Education funded Children's Social Care placements, to reduce the overspend within the High Needs DSG block.	500				500
	<b>Total New Pressures</b>	<b>3,010</b>	<b>447</b>	<b>343</b>	<b>381</b>	<b>4,181</b>

### Children's Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>New Investments</b>					
23CS8	<p>Pause works with women who have experienced multiple removals of children from their care. Through intensive relationship-based programmes women take a pause in pregnancy and break destructive cycles that cause both them and their children deep trauma. As a result they experience improved mental and physical health, improved employment and housing outcomes and a reduction in domestic abuse and substance misuse, as well as improved relationships with children who have been removed from their care or the ability to experience a positive ending.</p> <p>To date this project has been grant funded (DfE and Troubled Families), however to continue beyond November 2022 council funding is required. The 2022/23 pressure of £0.078m will be funded by earmarked reserves.</p>		320			320
23CS9	Gypsy and Traveller Services Children's Support Officer	50				50
23CS17	Develop active travel plans & green travel	500	-500			0
	<b>Total Investments</b>	<b>550</b>	<b>-180</b>	<b>0</b>	<b>0</b>	<b>370</b>
	<b>Total Pressures &amp; Investments</b>	<b>6,276</b>	<b>-1,153</b>	<b>-602</b>	<b>381</b>	<b>4,902</b>

### Children's Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Savings</b>					
	<b>Previously Agreed Savings</b>					
20CH15/ 20CH21	Savings arising from a review of third party spend - commissioning to review contracts , collaboration with providers etc to provide appropriate placements and support to children and provide best value.	-250				-250
22CS26	Savings arising from the step down from residential care to enhanced fostering provision	-463				-463
22CS27	Fall out of one off reduction of contribution to Adopt Thames Valley in 2021/22.	150				150
22CS32	Youth Justice Service redesign of senior management structure and Substance Misuse services.	59				59
22CS35	Fall out of government grant funding in 2021/22 for troubled families posts	83				83
22CS38	Training	10				10
	<b>Total Previously Agreed Savings</b>	<b>-411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-411</b>
	<b>New Savings</b>					
23CS10	Troubled Families grant will continue for a further year	-83	83			0
23CS11	Temporary use of COVID-19 and Afghan Resettlement grant funding for employee costs.	-50	50			0
23CS12	The academy and new school budget is expected to underspend on a one - off basis in 2022/23 due to the current lower number of academy conversions.	-100	100			0

### Children's Services - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23CS13	Home to school transport represents a significant proportion of the councils overall budget for Education and Services for children. We will be reviewing how this money is spent including: -Adjusting the price of the spare seat scheme to reflect the increasing cost of providing this service -Reviewing areas of discretionary spend and adapting policies to bring the Oxfordshire transport offer more in-line with other parts of the Country -Optimising our routes to reduce emissions and make savings -Running our services more efficiently and ensuring eligibility is tightly managed	-1,000				-1,000
23CS14	Use an element of the Supporting Families Grant to support the funding of the Locality Community Support Service	-230				-230
23CS15	Using the recently announced Holiday Activities funding (£200m nationally in 2022/23, Oxfordshire share estimated to be between £0.5m to £1.0m) to support our youth offer. Allows a proportion of the budget for youth to be saved.	-150				-150
23CS16	Additional on-going savings on travel costs following COVID-19.	-190				-190
	<b>Total New Savings</b>	<b>-1,803</b>	<b>233</b>	<b>0</b>	<b>0</b>	<b>-1,570</b>
	<b>Total Savings</b>	<b>-2,214</b>	<b>233</b>	<b>0</b>	<b>0</b>	<b>-1,981</b>
	<b>Total Net Position</b>	<b>4,062</b>	<b>-920</b>	<b>-602</b>	<b>381</b>	<b>2,921</b>

### Public Health - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Previously Agreed Pressures &amp; Investments</b>					
21PH3	Estimated Public Health funded staff salary inflation (to be met from Public Health grant funding)	47	48			95
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>47</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>95</b>
	<b>New Pressures &amp; Investments</b>					
	<b>New Pressures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>New Investments</b>					
23PH1	Sexual Health - clear the backlog of Long Acting Reversible Contraception and to meet additional demand outside of Primary Care settings specifically targeted to targeted areas of deprivation.	140	-140			0
23PH2	NHS Health Checks - clear the backlog of health checks and provide health checks through alternative service providers outside of Primary Care settings specifically targeted to areas of deprivation and specific patient groups who are more at risk of CVD or who have been traditionally less likely to access services.	110	-110			0
23PH3	Sustance Misuse - support criminal justice pathways preventing further offending behaviour	50				50
23PH4	Addressing Childhood obesity - contribute to initiatives to reduce sedentary behaviour and obesity in children	55				55
	<b>Total New Investments</b>	<b>355</b>	<b>-250</b>	<b>0</b>	<b>0</b>	<b>105</b>
	<b>Total Pressures &amp; Investments</b>	<b>402</b>	<b>-202</b>	<b>0</b>	<b>0</b>	<b>200</b>

### Public Health - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Savings</b>					
	<b>Previously Agreed Savings</b>					
21PH16 & 22PH11	Use the Public Health reserve to manage the overall impact of pressures and savings for Public Health within the ringfenced grant funding.	13	-33			-20
21PH8	Jubilee House - review and halve hot desk provision for council staff when current arrangements end in November 2022. Retain 8 desks.	-10	-15			-25
21PH15/ 19PPH1	A contribution of £0.425m from the Public Health Reserve supported public health eligible spend within the Family Safeguarding model in Children's Services in each of 2020/21 and 2021/22. This contribution falls out from 2022/23. (Linked to 21CS21)	425				425
22PH10	Review Drugs and Alcohol service provision	-50				-50
	<b>Total Previously Agreed Savings</b>	<b>378</b>	<b>-48</b>	<b>0</b>	<b>0</b>	<b>330</b>
	<b>New Savings</b>					
23PH5	Sexual Health. A one-off underspend in 2021/22 will be used to support additional activity 2022/23 on a one-off basis.	-140	140			0
23PH6	NHS Health Checks - A one-off underspend in 2021/22 will be used to support additional activity 2022/23 on a one-off basis.	-110	110			0
23PH7	Sustance Misuse - efficiencies in community and healthcare services	-50				-50
23PH8	Efficiencies in Obesity and Physical activity budgets	-55				-55
	<b>Total New Savings</b>	<b>-355</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>-105</b>

**Public Health - Previously Agreed and New Pressures, Investments and Savings**

<b>Ref</b>	<b>Description</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>Total</b>
		<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
	<b>Total Savings</b>	<b>23</b>	<b>202</b>	<b>0</b>	<b>0</b>	<b>225</b>
	<b>Total Net Position</b>	<b>425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>425</b>



### Environment & Place - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Previously Agreed Pressures &amp; Investments</b>					
21COM3	Fall out of one off investment related to the improvement of data management and processes to enable timely council-wide responses to planning consultations.	-400				-400
21COM8	Digitalisation of the Development Management and Enforcement Service to enable more efficient, flexible working.		-300			-300
21COM9	Development and implementation of a new service delivery model for Travel Planning team, to enable the service to become self financing and provide a better service to customers. Initial investment of £0.250m was made in 2020/21 for 2 years . On going saving to be acheived from 2022/23 is £0.150m after taking into account the repayment of the initial investment.	-250				-250
21COM1	Strategic Rail Cotswold Taskforce: Remaining phased fall out of partnership contribution of £0.175m made in 2020/21 to progress to progress the significant enhancement of the rail corridor supporting growth in West Oxfordshire.	-85				-85
21COM20	Enhancing the provision of safety related tree maintenance a 2-year programme of works to ensure the safety of trees adjacent to our highways on on our OCC property for which the County has responsibility. Cumulative investment of £0.6m in 2020/21 and 2021/22. £0.250m annual budget available ongoing from 2022/23.	-150				-150

### Environment & Place - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
20COM1	Street Lighting - Energy and Maintenance Costs	150				150
20COM2	Street Lighting - Borrowing Costs of replacement investment	780				780
21COM24	Changes to manage the staged fall out of a two year reduction to the drawdown from the Parking Account.	-300	-450			-750
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>-255</b>	<b>-750</b>	<b>0</b>	<b>0</b>	<b>-1,005</b>
	<b>New Pressures &amp; Investments</b>					
	<b>New Pressures</b>					
23EP1	Environment and Place redesign saving will be a staggered restructure starting with the management team and working its way down the directorate structure to optimise the efficiency and effectiveness of the teams. Links to saving 22EP03.	750	-750			0
23EP2	The Infrastructure Delivery Team provides project management and other support for the delivery of the Growth Deal, Housing Infrastructure Fund and other major projects. Because the work does not relate to specific schemes these costs cannot be funded through the capital programme.	1,300				1,300
23EP3	Reprofiling of the LED replacement streetlighting programme due to unavoidable supply chain disruption. Overall, the programme should now over-achieve energy and cost savings commitments. (Links to 18EE10/ 19COM4/ 19COM14/20COM12/ 21COM26)	1,000	-1,000	-600		-600

### Environment & Place - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23EP4	Recycling and Gully treatment project savings at the Drayton Highways Depot not now achievable (22EP26)	120	50	250		420
23EP5	Increased contribution to the Regional Flood Co-ordination Committee Levy	45	22	22	22	111
23EP6	Planning process digitisation project (21COM8) has been completed and savings of £0.150m have been achieved a year earlier than planned. Increased volume of planning applications means on-going costs have increased. This project has been completed as far as it can be. However, due to the increasing volume of applications being recieved, although efficiently processed, service cannot progress the project to realise cashable savings only that they can do more withing the budget the service originally had. This means that the investment budget can be realised but the cahshable saving cannot be further achieved.	-150	300			150
23EP7	Broad Street Pedestrianisation - reduction in Pay and Display Income	300				300
23EP29	COMET fares -Maintain fares at the same level as 2021/22 consistent with the Review of Charges agreed by Cabinet on 18 January 2022.	5	5		10	20
	<b>Total New Pressures</b>	<b>3,370</b>	<b>-1,373</b>	<b>-328</b>	<b>32</b>	<b>1,701</b>
	<b>New Investments</b>					
23EP8	Flood Prevention and Surface Water Management Related bids – supporting future Flood Risk, Strategy and Partnership work	196				196
23EP9	Contribution to New Local Nature Partnership	25				25

### Environment & Place - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23EP10	Environmental and Community bids - supporting the expansion in capacity to prepare for the Environment Bill, develop the Nature Recovery Strategy and greater support for Community Action Groups	242		-50		192
23EP11	Increase capacity to develop pipeline and contract delivery of projects to support the Zero Carbon Infrastructure	66	-2		-64	0
23EP12	Delivery of Pathways to a Zero Carbon Oxfordshire - one - off capacity to develop roadmap and support partnership working	90	-70	-20		0
23EP13	Increase on-going capacity to deliver the Electric Vehicle policy and strategy	87				87
23EP14	Provide capacity to ensure Oxfordshire is "Grid ready", developing Energy System planning and flexibility trails.	66	7	-9	-64	0
23EP15	Increase capacity to manage Community Climate Outreach Programme	77				77
23EP26	Adjustment to investments to reflect that some of these investments will start part way through 2022/23	-200	200			0
23EP27	Resource to support development of Oxfordshire Rail Feasibility Strategy	250	-250			0
23EP28	Safe Crossings and Active Travel and additional capacity for workplace charging (assumes agency rates for 3 FTE for 1 year)	350	-350			0
	<b>Total New Investments</b>	<b>1,249</b>	<b>-465</b>	<b>-79</b>	<b>-128</b>	<b>577</b>
	<b>Total Pressures &amp; Investments</b>	<b>4,364</b>	<b>-2,588</b>	<b>-407</b>	<b>-96</b>	<b>1,273</b>

### Environment & Place - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Previously Agreed Savings</b>					
21COM13	Fall out of one-off drawdown from S106 penalty monies (offsets 21COM3)	400				<b>400</b>
21COM12	New charge for natural environment advice on planning consultations/applications (linked to 21COM11)	-10				<b>-10</b>
18EE10/ 19COM4/ 19COM14/20 COM12/ 21COM26	Savings from reduced energy and maintenance costs relating to Street Lighting following the delivery of the LED replacement programme	-1,680				<b>-1,680</b>
20COM14/21 COM23	Integrated Transport Unit - re-profiling of delayed cost savings	-400				<b>-400</b>
22EP04	Savings arising from realigning resources and priorities of the Street works permit system.	-305				<b>-305</b>
22EP05	Additional anticipated income from charges to developers. Appropriate charges for services undertaken for developers that attract a relevant external fee.	-249				<b>-249</b>
22EP18	Additional anticipated income from charges to developers. Appropriate charges for services undertaken for developers that attract a relevant external fee (road agreements).	-344	-274	-278		<b>-896</b>
22EP06	Improved recycling facilities at Drayton Highways Depot for tar bound materials and gully waste reducing disposal costs	-120	-50	-250		<b>-420</b>

**Environment & Place - Previously Agreed and New Pressures, Investments and Savings**

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
22EP07	Highway Routine and Reactive Maintenance - Improvements to the management of defects to improve efficiency, enhance quality of repair, and reduce costs.	-100				-100
22EP09	Parking bay suspension - New charge for parking bay suspension to support the administration of them in addition to the loss of income already charged.	-2				-2
22EP10	Fleet management – Reduced costs and effort by consolidating contracts and managing collectively across directorate	-100		-100		-200
22EP11	Home to School contract management - Use of technology and improvements and automation of processes to reduce costs and effort required.	-350	-250	-50	-150	-800
22EP13	COMET fares - Increase the cost of fares to better recover the cost of operating the service but still ensuring charges are affordable.	-5	-5		-10	-20
22EP16	Waste Budget - Planned increase to waste budget to accommodate population growth.	430				430
22EP17	Fall out of one-off draw down from the Bus Service Operators Grant reserve.	250				250
	<b>Total Previously Agreed Savings</b>	<b>-2,585</b>	<b>-579</b>	<b>-678</b>	<b>-160</b>	<b>-4,002</b>

### Environment & Place - Previously Agreed and New Pressures, Investments and Savings

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>New Savings</b>					
23EP16	Waste Contract saving following negotiations on the Food and Green Waste contracts	-500				-500
23EP17	Review external income streams, for example, through Commuted Sums, Section 38 (Road Agreements), Section 278 (Highways works) and Section 106 (Developer Funding), to optimise use to fund eligible expenditure	-250				-250
23EP18	Moving Traffic New income introducing Part 6 powers relating to Civil Traffic Enforcement incl. Rising Bollards management	-130	-200	-250		-580
23EP19	Increased Fees and Charges - Oxford Pay and Display and additional Bus Lane Enforcement	-150	-150			-300
23EP20	Increase in Parking Bay Suspension income (22EP09)		-50			-50
23EP21	Increase in vacancy control and reduction in reliance on agency staff and some smaller combined non-staffing savings.	-150				-150
23EP22	Extend and increase use of one-off use of Bus Service Operators Grant	-250	250			0
23EP23	Additional on-street parking income	-150				-150
23EP24	One - off drawdown from commuted sums	-2,000	2,000			0
23EP25	Supported Transport budget - rebasing of service operation and staffing costs	-100		-100		-200
	<b>Total New Savings</b>	<b>-3,680</b>	<b>1,850</b>	<b>-350</b>	<b>0</b>	<b>-2,180</b>
	<b>Total Savings</b>	<b>-6,265</b>	<b>1,271</b>	<b>-1,028</b>	<b>-160</b>	<b>-6,182</b>
	<b>Total Net Position</b>	<b>-1,901</b>	<b>-1,317</b>	<b>-1,435</b>	<b>-256</b>	<b>-4,909</b>

**Commercial Development, Assets and Investments  
Previously Agreed and New Pressures, Investments and Savings**

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Previously Agreed Pressures &amp; Investments</b>					
21CDAI13	Phased fall out of the investment made in 2020/21 relating to work on Climate Action - a key part of the reduction in carbon relates to the Council's property portfolio.	-180	-60			-240
21CDAI5	Fall out of funding of a review of Hard Facilities Management Services.	-100	-100			-200
20COM7	Fall out of temporary funding of replacement costs of the Atrium Property database.	-15				-15
21CDAI10	Ongoing impact of Rates Revaluation	16				16
20COM6/ 20CDAI11	Ongoing impact of changes to Property utility costs.	140	-150			-10
21CDAI12	Phased fall out of £0.7m of investment in 2021/22 to bring the Council's Assets to a satisfactory operating level	-500	-200			-700
21CDAI14	Last year of the phased fall out of £0.3m funding agreed in 2020/21 relating to a pressure on the Joint Use Agreements.	-67				-67
20COM10	Increase share of Joint Control Centre costs - growth in volume (Fire & Rescue Service)	15				15
22CDAI13	Fall out of temporary funding related to delays to the implementation of changes to joint use agreements with leisure centres/other local authorities/school academies due to staffing capacity during the COVID-19 pandemic.	-648				-648
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>-1,339</b>	<b>-510</b>	<b>0</b>	<b>0</b>	<b>-1,849</b>



**Commercial Development, Assets and Investments  
Previously Agreed and New Pressures, Investments and Savings**

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>New Pressures &amp; Investments</b>					
	<b>New Pressures</b>					
23CDAI1	On-going pressure related to joint use sports agreements with leisure. Pressure in 2022/23 will be funded from reserves on a one - off basis.		500			<b>500</b>
23CS6	A reduction in the contribution to support service overheads from the High Needs Dedicated School Grant (DSG) following a review to ensure this is proportional, and to reflect the policy to reduce the overspend within the High Needs DSG block (£0.500m reduction impacts on recharges for CDAI and CODR)	120				<b>120</b>
	<b>Total New Pressures</b>	<b>120</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>620</b>
	<b>New Investments</b>					
23CDAI2	New Green Deal - Support the procurement team and services to work with our Major suppliers to set and report on science based nature and climate targets (2 FTE reflecting scale of supply chain and potential impact)	106	35			<b>141</b>
23CDAI3	Recruitment & Retention Issues	229				<b>229</b>

**Commercial Development, Assets and Investments  
Previously Agreed and New Pressures, Investments and Savings**

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23CDAI4	Increase in legal costs due to reliance upon Counsel (barrister provision) for Childcare work which has steadily increased both in terms of quantity and complexity over the last few years. Matters coming before the courts are becoming more involved which has resulted in the increased financial pressure.	243				243
23CDAI5	Increase Democratic Services and Scrutiny Capacity: 2 FTE Scrutiny Officers and 1 FTE Democratic Services Officer	179				179
23CDAI18	Community Buildings - implementation of rent holiday in 2022/23 and funding for repairs and maintenance. Policy will be reviewed during 2022/23 so that permanent arrangements can be put in place from 2023/24.	300	-300			0
	<b>Total New Investments</b>	<b>1,057</b>	<b>-265</b>	<b>0</b>	<b>0</b>	<b>792</b>
	<b>Total Pressures &amp; Investments</b>	<b>-162</b>	<b>-275</b>	<b>0</b>	<b>0</b>	<b>-437</b>
	<b>Savings</b>					
	<b>Previously Agreed Savings</b>					
21CDAI9	Review of Catering Services - enhancing the service to enable it to develop a more commercially enhanced operating model with the introduction of a commercial manager and teams to provide a service to external organisations e.g. school academies / other authorities.	-100	-150			-250
21CDAI17	Reduction in costs due to Salix / potential borrowing relating to energy savings and repayments coming to an end	-44				-44

**Commercial Development, Assets and Investments  
Previously Agreed and New Pressures, Investments and Savings**

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
22CDAI1/2 2CDAI3	Transformational, efficiency and service specific saving initiatives will achieve total savings of £3.4m over 2021/22 and 2022/23.	-1,438				-1,438
20COM23	Increased income from anticipated extra demand (Fire & Rescue Service)	-10				-10
22CDAI5	Review of Mid-Level and Supervisory Leadership Level within the Fire & Rescue Service	-100	-50			-150
22CDAI6	Review of Wholetime Firefighter activity (prevention and protection)	-45	-45			-90
22CDAI7	Savings arising from the review of Fire & Rescue Service Business Support teams and Commercial Training Service	-25				-25
22CDAI12	Miscellaneous efficiency savings in Trading Standards	-15				-15
	<b>Total Previously Agreed Savings</b>	<b>-1,777</b>	<b>-245</b>	<b>0</b>	<b>0</b>	<b>-2,022</b>
	<b>New Savings</b>					
23CDAI6	Fire Cadets will be moved to a charitable status to allow better access to funding to allow growth in this area	-20				-20
23CDAI7	Reprofiling of budget in line with spend analysis and efficiencies through improved crewing management	-90				-90
23CDAI8	Savings from joint OCC/CDC managerial posts in Regulatory Services	-90				-90
23CDAI9	Traveller sites - increase recovery rent and utility costs recovery through improved systems	-15				-15
23CDAI10	Procurement - removal of vacant posts (2 x Grade 8, 1x Procurement & Contract Management Systems Analyst, 1x Procurement & Contract Management Intelligence Analyst)	-67				-67

**Commercial Development, Assets and Investments  
Previously Agreed and New Pressures, Investments and Savings**

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23CDAI11	Electric Vehicle leases	-50				-50
23CDAI12	Self delivery on Hard Facilities Management	-100				-100
23CDAI13	Renegotiation to focus on new efficiencies with existing cleaning contracts	-170				-170
23CDAI14	Income Generation with new Cleaning Contracts	-100				-100
23CDAI15	Rollout out of digital post room solution	-100				-100
23CDAI16	Balance of Saving from Leadership Team Cost Centre	-33				-33
23CDAI17	Efficiencies arising through digital solutions	-89				-89
	<b>Total New Savings</b>	<b>-924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-924</b>
	<b>Total Savings</b>	<b>-2,701</b>	<b>-245</b>	<b>0</b>	<b>0</b>	<b>-2,946</b>
	<b>Total Net Position</b>	<b>-2,863</b>	<b>-520</b>	<b>0</b>	<b>0</b>	<b>-3,383</b>

**Customers, Organisational Development & Resources  
Previously Agreed and New Pressures, Investments and Savings**

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Previously Agreed Pressures &amp; Investments</b>					
21COD07	Microsoft Licensing increase costs from 2022/23	300				<b>300</b>
22CODR1	The Councillor Priority fund allows elected members to support community projects and priorities in their local areas. £0.945m funding is available in 2021/22 and can be used by Councillors over two years, 2021/22 and 2022/23. This is equivalent to £15k per Councillor over the two years.	-945				<b>-945</b>
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>-645</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-645</b>
	<b>New Pressures &amp; Investments</b>					
	<b>New Pressures</b>					
23CODR1	Staffing & income pressures within Library Service	200				<b>200</b>
23CODR2	Pressure on History Service staffing budget from ongoing vacancy factor	13				<b>13</b>
23CODR3	Changes to the charging mechanism for the policy and communications team, who work jointly across Oxfordshire County Council and Cherwell District Council.	47				<b>47</b>
23CODR4	Finance - additional capacity to respond to on-going demand	168				<b>168</b>

**Customers, Organisational Development & Resources  
Previously Agreed and New Pressures, Investments and Savings**

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23CS6	A reduction in the contribution to support service overheads from the High Needs Dedicated School Grant (DSG) following a review to ensure this is proportional, and to reflect the policy to reduce the overspend within the High Needs DSG block (£0.500m reduction impacts on recharges for CDAI and CODR)	380				380
	<b>Total New Pressures</b>	<b>808</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>808</b>
	<b>New Investments</b>					
23CODR5	Banbury Library - running costs for new library	50	150			200
23CODR6	Re-design and re-position the Organisational Development service to both build capacity and expertise as we continue to move forward with our organisational development and change programme to Deliver the Future Together	500				500
23CODR7	Establishment of 1 x new posts for engagement with local residents	56				56
23CODR8	Increase in the consultation and engagement supplies and services budget	25				25
23CODR9	Performance Management Business Systems			19	19	38
23CODR10	Capital Governance Review additional staffing - 2 FTE at G18 and G11	130				130
	<b>Total New Investments</b>	<b>761</b>	<b>150</b>	<b>19</b>	<b>19</b>	<b>949</b>
	<b>Total Pressures &amp; Investments</b>	<b>924</b>	<b>150</b>	<b>19</b>	<b>19</b>	<b>1,112</b>

**Customers, Organisational Development & Resources  
Previously Agreed and New Pressures, Investments and Savings**

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
	<b>Savings</b>					
	<b>Previously Agreed Savings</b>					
22CODR6	Fall out of one-off saving from vacancy management across Strategy team	116				116
22CODR8	Fall out of one off saving from vacancy management in the Business & Customer Insight team.	39				39
22CODR19	ICT Transformation Saving	-250				-250
20COM19	Income from the new Strategic Transport Model.	-100				-100
20COM21	Cost recovery charges for services provided to Coroner's Service	-5				-5
	<b>Total Previously Agreed Savings</b>	<b>-200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-200</b>
	<b>New Savings</b>					
23CODR11	Pause Recruitment	-36	36			0
23CODR12	Reduction in Policy & Strategy budget	-10				-10
23CODR13	Removal of Performance & Insight training budget	-11				-11
23CODR14	Reduction in Performance & Insight IT budget	-5				-5
23CODR15	Temporary reduction in operational budget of the Performance & Insight team	-10		10		0
23CODR16	Establishment of a charged design and marketing service	-20				-20
23CODR17	Reduction in the History Service staffing budget	-18				-18
23CODR18	Reduction in stationery budget within Library Service	-70				-70
23CODR19	Refocus delivery of museum learning and access service	-16				-16
23CODR20	Reduction in the Music Service operational staffing budget	-77				-77

**Customers, Organisational Development & Resources  
Previously Agreed and New Pressures, Investments and Savings**

Ref	Description	2022/23	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000	£000
23CODR21	Proposed reduction in non - staff costs	-34				-34
23CODR22	Proposed increase in Income generating services - Registration Services	-15	15			0
23CODR23	Additional on-going savings on travel costs following COVID-19.	-30				-30
23CODR24	Temporary savings in supplies & contracts	-239		239		0
23CODR25	Reprofile part of previously agreed saving of £0.250m in 2022/23	150	-150			0
	<b>Total New Savings</b>	<b>-441</b>	<b>-99</b>	<b>249</b>	<b>0</b>	<b>-291</b>
	<b>Total Savings</b>	<b>-641</b>	<b>-99</b>	<b>249</b>	<b>0</b>	<b>-491</b>
	<b>Total Net Position</b>	<b>283</b>	<b>51</b>	<b>268</b>	<b>19</b>	<b>621</b>



## COVID - 19 Pressures to be Funded from Reserves

Description		2022/23	2023/24	2024/25	2025/26	2026/27	Total
		£000	£000	£000	£000	£000	£000
	<b>Adult Services</b>						
COVID12	Long term COVID-19 Infection Control Requirements after grant funding assumed to finish in 2021/22 - based on increased staffing recruitment and retention, cost of PPE as free issue is withdrawn and new testing requirements.	1,780	-890	-890			0
	<b>Subtotal Adult Services</b>	<b>1,780</b>	<b>-890</b>	<b>-890</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Children's Services</b>						
	<u>Education</u>						
COVID1	Special Educational Needs (SEN) Casework Team - An annual 10-12% increase in demand for Education Health & Care Plans (EHCPs) and the number of approved EHCPs which require an annual review has created a pressure across the SEN service including case workers, educational psychologists, quality and advocacy support. Additional capacity is needed to ensure quality and timeliness are in line with expected standards. Efficiencies of £0.100m per annum are planned for 2023/24 and 2024/25 and included within these pressures. Some of the pressure will be funded by the COVID-19 reserve in 2022/23 and 2023/24.	267	-134	-134			0
COVID2	Reduction in management by combining Early Years Teams across Education. Existing saving (22CS19) not achievable until 2024/25 as a result of COVID-19 pressures.	140		-140			0

## COVID - 19 Pressures to be Funded from Reserves

Description		2022/23	2023/24	2024/25	2025/26	2026/27	Total
		£000	£000	£000	£000	£000	£000
	<u>COVID-19 Demand Pressures</u>						
COVID3	Elective Home Education - An increase in numbers of families choosing to home educate has required an short-term investment in this service to support this.	84	-84				0
COVID4	Additional capacity to track children missing education reflecting increased demand for services	21	-21				0
	<u>Social Care</u>						
COVID5	Agency Staff - the proportion of permanent posts held by an agency social worker has increased during 2021/22 because of COVID-19 demand and other factors impacting on the availability of experienced social workers.	750	-375	-375			0
COVID6	Family Safeguarding Partnernship Team Savings - higher demand due to the COVID-19 pandemic means that it isn't possible to reduce teams in line with the original plan without a significant impact on caseloads. At present it is estimated there will be a two year delay, but this will be reviewed as demand changes. (links to 21CS21)	446	444		-446	-444	0
COVID7	Family Safeguarding Associated Savings The reduction in activity as a result of Family Safeguarding was expected to reduce activity in other services, such as Children we Care For Teams and the QA services. These will now be delayed.	140	246	-140	-246		0

## COVID - 19 Pressures to be Funded from Reserves

Description		2022/23	2023/24	2024/25	2025/26	2026/27	Total
		£000	£000	£000	£000	£000	£000
	<u>COVID-19 - Additional Demand Pressures</u>						
COVID8	Multi Agency Safeguarding Hub - additional activity linked to COVID-19 demand.	624	-312	-312			0
COVID9	Family Safeguarding Partnership Teams - additional activity linked to COVID-19 demand.	350	-175	-175			0
COVID10	Fostering Project Savings - reprofile of existing saving 21CS26. Recruitment of foster carers has been challenging nationally since the start of the pandemic for both local authorities and fostering agencies.	588	49	-312	-325		0
	<u>High Needs DSG</u>						
COVID11	The modelling approach to Covid within Oxfordshire across all services has been to compare expected, annual growth patterns to growth seen through the pandemic. The excess growth is deemed to be as a result of the pandemic. Using this method there were an extra 74 plans issued, and applying costs based on the normal pattern of provisions, this results in an additional cost to High Needs.	1,200				-1,200	0
	<b>Subtotal Children's Services</b>	<b>4,610</b>	<b>-362</b>	<b>-1,588</b>	<b>-1,017</b>	<b>-1,644</b>	<b>0</b>

## COVID - 19 Pressures to be Funded from Reserves

Description		2022/23	2023/24	2024/25	2025/26	2026/27	Total
		£000	£000	£000	£000	£000	£000
	<b>Environment &amp; Place</b>						
COVID13	Supported Transport digital contract management project (22EP11) has been delayed due to resources being diverted to support Home to School contract changes through the Pandemic.	350	-350				0
COVID14	On-going reduction in the use of the Pay and Display (COVID-19) and reduction in level of drawdown from Parking Account as a result of reduction in income.	800	-400	-400			0
	<b>Subtotal Environment &amp; Place</b>	<b>1,150</b>	<b>-750</b>	<b>-400</b>	<b>0</b>	<b>0</b>	<b>0</b>

## COVID - 19 Pressures to be Funded from Reserves

Description		2022/23	2023/24	2024/25	2025/26	2026/27	Total
		£000	£000	£000	£000	£000	£000
	<b>Commercial Development, Assets &amp; Investment</b>						
	<u>Legal Services</u>						
COVID16	COVID-19 Compliance Pressures	25		-25			0
COVID17	Childcare Solicitor Provision	279		-279			0
	<b>Subtotal Commercial Development, Assets &amp; Investment</b>	<b>304</b>	<b>0</b>	<b>-304</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Customers, Organisational Development &amp; Resources</b>						
	<u>Finance</u>						
COVID15	Capacity pressures as a result of the on-going response to COVID-19	91	-91				0
COVID18	<u>Local Council Tax Support Scheme</u>						
	Anticipation of future emergency welfare demand – proposals to follow.	500				-500	0
	<b>Subtotal Customers, Organisational Development &amp; Resources</b>	<b>591</b>	<b>-91</b>	<b>0</b>	<b>0</b>	<b>-500</b>	<b>0</b>
	<b>TOTAL YEAR ON YEAR CHANGE</b>	<b>8,435</b>	<b>-2,093</b>	<b>-3,182</b>	<b>-1,017</b>	<b>-2,144</b>	<b>0</b>
	<b>CUMULATIVE USE OF COVID-19 RESERVE</b>	<b>8,435</b>	<b>14,778</b>	<b>17,939</b>	<b>20,083</b>	<b>20,083</b>	<b>0</b>

## Draft Council Tax and Precepts 2022/23

### Council Tax Data

1. In order to set its budget for 2022/23, the council needs to calculate its council tax requirement. This is the amount that the council needs to raise from council tax to meet its expenditure after taking account of the income it will accrue from the following
  - (a) the amount to be received from specific grants.
  - (b) the amount to be received from Revenue Support Grant and the Business Rates Top Up under the Business Rates Retention Scheme.
  - (c) the amount to be received for the County Council's share of Non-Domestic Rating Income.
  - (d) any surpluses/shortfalls on the Council Tax Collection Funds and Business Rates Collection Funds for earlier years and the estimated position for the current year.
  - (e) the amount expected to be received from fees, charges and contributions.
2. In order to set its council tax for the forthcoming year, the council needs to calculate its council tax requirement and have available the council tax base, expressed in terms of Band D equivalent properties.
3. Based on the final information on funding and assuming a council tax requirement of **£435,816,474.70** as shown in the proposed Medium Term Financial Strategy (Section 4.1) the calculation of the Band D Council Tax for 2022/23 is as follows:

### Council Tax Calculation 2022/23

	£m
County Council net expenditure after specific grants	520.370
Less: Revenue Support Grant	0.000
Section 31 Business Rates Reliefs	-5.327
Business Rates Top Up	-40.546
Non-Domestic Rating Income (local share)	-33.893
Council Tax Collection Fund Adjustments	-6.388
Business Rates Collection Fund Adjustments	1.600
<b>Council Tax Requirement (R)</b>	<b>435.816</b>
Council Tax Base (assuming losses on collection) (T)	263,873.72
<b>Band D Council Tax (R/T)</b>	<b>£1,651.61</b>

The calculation of the council tax for the other bands is shown below in Table 1. Table 2 analyses the tax base over each district council area and allocates the estimated County Council precept to each area relative to their tax base.

Table 1

### Council Tax by Property Band for Oxfordshire County Council

Assuming a Band D council tax of £1,651.61, the council tax for other bands is as follows:

Property Band	Property Values	Band D Proportion	2022/23 £ p
A	Up to £40,000	6/9	1,101.07
B	Over £40,000 and up to £52,000	7/9	1,284.59
C	Over £52,000 and up to £68,000	8/9	1,468.10
D	Over £68,000 and up to £88,000	9/9	1,651.61
E	Over £88,000 and up to £120,000	11/9	2,018.63
F	Over £120,000 and up to £160,000	13/9	2,385.66
G	Over £160,000 and up to £320,000	15/9	2,752.68
H	Over £320,000	18/9	3,303.22

Table 2

### Allocation of Precept to Districts

The County Council precept (£435,816,474.70) is the sum of the council tax income required to fund the Council's budget.

District Council	Tax Base Number	Assumed Precept Due £ p
Cherwell	56,801.60	93,814,090.58
Oxford City	45,193.20	74,641,541.05
South Oxfordshire	60,343.70	99,664,258.36
Vale of White Horse	55,362.80	91,437,754.11
West Oxfordshire	46,172.42	76,258,830.60
<b>TOTAL</b>	<b>263,873.72</b>	<b>435,816,474.70</b>

Formal approval is required under the council tax legislation for:

- The County Council's precept, allocated to district councils pro rata to their share of the council tax base for the County Council;
- The council tax figures for the County Council for a Band D equivalent property and a calculation of the equivalent council tax figure for all other bands.

The information must be given to district councils by 1 March 2022.

Revenue Budget 2022/23  
Summary

		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Other Virements	Budget 2022/23
		£000	£000	£000	£000	£000	£000	£000	£000
<b>Children's Services</b>	Expenditure	409,324	1,778	1,031	13,472	2,305	6,653	0	434,562
	Recharge Income	-7,720	-9	0	-1	0	387	0	-7,343
	DSG income	-232,538	292	0	-13,705	0	0	0	-245,951
	Grant income	-16,176	-3,517	0	-6	0	-60	1	-19,758
	Income	-13,931	132	0	240	0	-71	-1	-13,631
		<b>138,959</b>	<b>-1,324</b>	<b>1,031</b>	<b>0</b>	<b>2,305</b>	<b>6,909</b>	<b>0</b>	<b>147,879</b>
<b>Adult Services</b>	Expenditure	219,227	-584	516	0	9,774	3,112	2	232,048
	Recharge Income	-8,325	827	0	0	0	0	1	-7,497
	Grant income	-10,391	0	0	0	0	0	0	-10,391
	Income	-2,752	34	-25	0	0	0	-3	-2,746
		<b>197,759</b>	<b>278</b>	<b>491</b>	<b>0</b>	<b>9,774</b>	<b>3,112</b>	<b>0</b>	<b>211,414</b>
<b>Public Health</b>	Expenditure	31,697	1,343	0	0	0	0	0	33,040
	Recharge Income	-177	0	0	0	0	0	0	-177
	Grant income	-31,239	-440	0	0	0	0	0	-31,679
	Income	-51	-422	0	0	0	0	0	-473
		<b>230</b>	<b>481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>711</b>
<b>Environment &amp; Place</b>	Expenditure	112,546	-668	3,150	0	-325	3,605	0	118,308
	Recharge Income	-29,718	65	-703	0	-1,300	500	-1	-31,157
	Grant income	-1,022	486	0	0	0	-250	0	-786
	Income	-20,765	7	-130	0	-1,215	-1,620	1	-23,722
			<b>61,041</b>	<b>-110</b>	<b>2,317</b>	<b>0</b>	<b>-2,840</b>	<b>2,235</b>	<b>0</b>
<b>Customers, Organisational Development &amp; Resources</b>	Expenditure	50,003	-175	162	0	-745	1,497	2	50,744
	Recharge Income	-6,203	497	0	0	0	359	-1	-5,348
	Grant income	-1,709	-209	0	0	0	0	1	-1,917
	Income	-8,836	655	-42	0	-100	32	-2	-8,293
		<b>33,255</b>	<b>768</b>	<b>120</b>	<b>0</b>	<b>-845</b>	<b>1,888</b>	<b>0</b>	<b>35,186</b>
<b>Commerical Development, Assets &amp; Investments</b>	Expenditure	62,795	52	12	0	-3,106	941	0	60,694
	Recharge Income	-6,926	231	0	0	0	-150	-1	-6,846
	Grant income	-1,401	0	0	0	0	0	0	-1,401
	Income	-4,180	-345	-4	0	-10	-15	1	-4,553
		<b>50,288</b>	<b>-62</b>	<b>8</b>	<b>0</b>	<b>-3,116</b>	<b>776</b>	<b>0</b>	<b>47,894</b>



Revenue Budget 2022/23  
Summary

		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Other Virements	Budget 2022/23
		£000	£000	£000	£000	£000	£000	£000	£000
<b>Strategic Measures and Contributions to/from Reserves</b>	Expenditure	63,630	-579	4,432	0	16,478	592	-24,314	60,239
	Recharge Income	-3,937	0	0	0	425	0	0	-3,512
	Grant income	-38,751	548	0	7,215	0	-230	0	-31,218
	Income	-8,704	0	0	0	-2,162	0	0	-10,866
		<b>12,238</b>	<b>-31</b>	<b>4,432</b>	<b>7,215</b>	<b>14,741</b>	<b>362</b>	<b>-24,314</b>	<b>14,643</b>
<b>OxLEP</b>	Expenditure	2,002	0	0	0	0	0	0	2,002
	Recharge Income	-314	0	0	0	0	0	0	-314
	Grant income	-1,605	0	0	0	0	0	0	-1,605
	Income	-83	0	0	0	0	0	0	-83
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Operating Budget</b>		<b>493,770</b>	<b>0</b>	<b>8,399</b>	<b>7,215</b>	<b>20,019</b>	<b>15,282</b>	<b>-24,314</b>	<b>520,370</b>
<b>General Government Grant</b>	Grant income	<b>-62,454</b>	<b>0</b>	<b>0</b>	<b>16,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-45,873</b>
<b>Business Rates from District Councils</b>	Other Income	<b>-17,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-15,204</b>	<b>-32,293</b>
<b>Collection Fund Surpluses/Deficits</b>	Other Income	<b>-6,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-115</b>	<b>-6,409</b>
<b>Care Leavers Discount</b>	Other Income	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>
<b>COUNCIL TAX REQUIREMENT</b>		<b>407,954</b>	<b>0</b>	<b>8,399</b>	<b>23,796</b>	<b>20,019</b>	<b>15,282</b>	<b>-39,633</b>	<b>435,816</b>
	<b>Expenditure</b>	<b>951,224</b>	<b>1,167</b>	<b>9,303</b>	<b>13,472</b>	<b>24,381</b>	<b>16,400</b>	<b>-24,310</b>	<b>991,636</b>
	<b>Recharge Income</b>	<b>-63,320</b>	<b>1,611</b>	<b>-703</b>	<b>-1</b>	<b>-875</b>	<b>1,096</b>	<b>-2</b>	<b>-62,194</b>
	<b>DSG income (*)</b>	<b>-232,538</b>	<b>292</b>	<b>0</b>	<b>-13,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-245,951</b>
	<b>Grant income</b>	<b>-164,748</b>	<b>-3,132</b>	<b>0</b>	<b>23,790</b>	<b>0</b>	<b>-540</b>	<b>2</b>	<b>-144,627</b>
	<b>Other Income</b>	<b>-82,664</b>	<b>61</b>	<b>-201</b>	<b>240</b>	<b>-3,487</b>	<b>-1,674</b>	<b>-15,323</b>	<b>-103,048</b>
<b>COUNCIL TAX REQUIREMENT</b>		<b>407,954</b>	<b>0</b>	<b>8,399</b>	<b>23,796</b>	<b>20,019</b>	<b>15,282</b>	<b>-39,633</b>	<b>435,816</b>

(\*) Notes

1. DSG = Dedicated Schools Grant.

Revenue Budget 2022/23  
Children's Services

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23
				£000	£000	£000	£000	£000	£000	£000	£000
<b>CEF1</b>	<b>CEF1</b>	<b>EDUCATION &amp; LEARNING</b>									
CEF1-1	CEF1-1	Management & Central Costs (including administration)	expenditure recharge Income DSG income grant income income	2,043 0 -820 0 0	-200 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	168 0 0 0 0	0 0 0 0 0	2,011 0 -820 0 0
				1,223	-200	0	0	0	168	0	1,191
CEF1-2	CEF1-2	SEND Service	expenditure recharge Income DSG income grant income income	60,486 -774 -54,376 0 -1,294	666 -30 -688 0 55	0 0 0 0 0	9,375 0 -9,627 0 252	0 0 0 0 0	2,943 177 -500 0 0	-3 0 0 0 0	73,467 -627 -65,191 0 -987
				4,042	3	0	0	0	2,620	-3	6,662
CEF1-3	CEF1-3	Learning & School Improvement	expenditure recharge Income DSG income grant income income	5,727 -1,402 -1,380 -1,249 -140	-231 0 -1 -277 0	62 0 0 0 0	0 0 0 0 0	0 0 0 0 0	50 0 0 0 0	-2 0 1 1 0	5,606 -1,402 -1,380 -1,525 -140
				1,556	-509	62	0	0	50	0	1,159
CEF1-4	CEF1-4	Access to Learning (Including Home to School Transport recharge)	expenditure recharge Income DSG income grant income income	29,730 -351 -3,776 0 -7	0 1 0 0 0	702 0 0 0 0	-24 0 24 0 0	1,300 0 0 0 0	-593 0 0 0 0	0 -1 0 0 -1	31,115 -351 -3,752 0 -8
				25,596	1	702	0	1,300	-593	-2	27,004
CEF1-5	CEF1-5	Learner Engagement	expenditure recharge Income DSG income grant income income	2,936 -54 -2,439 0 -222	92 50 -91 0 -50	0 0 0 0 0	-429 0 429 0 0	0 0 0 0 0	86 0 0 0 0	1 0 0 0 0	2,686 -4 -2,101 0 -272
				221	1	0	0	0	86	1	309
		<b>SUBTOTAL EDUCATION &amp; LEARNING</b>		<b>32,638</b>	<b>-704</b>	<b>764</b>	<b>0</b>	<b>1,300</b>	<b>2,331</b>	<b>-4</b>	<b>36,324</b>

Revenue Budget 2022/23  
Children's Services

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23
				£000	£000	£000	£000	£000	£000	£000	£000
<b>CEF2</b>	<b>CEF2</b>	<b><u>CHILDREN'S SOCIAL CARE</u></b>									
CEF2-1	CEF2-1	Management & Central Costs (including administration)	expenditure	6,137	48	2	0	-1,006	58	-2	5,237
			recharge Income	-37	0	0	0	0	-20	0	-57
			DSG income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	-65	65	0	0	0	0	0	0
				6,035	113	2	0	-1,006	38	-2	5,180
CEF2-2	CEF2-2	Social Care	expenditure	30,009	1,063	0	0	-786	2,516	2	32,804
			recharge Income	-178	-138	0	0	0	-270	0	-586
			DSG income	0	0	0	0	0	0	0	0
			grant income	-1,947	0	0	0	0	-60	0	-2,007
			income	-30	0	0	0	0	0	0	-30
				27,854	925	0	0	-786	2,186	2	30,181
		<b>SUBTOTAL CHILDREN'S SOCIAL CARE</b>		<b>33,889</b>	<b>1,038</b>	<b>2</b>	<b>0</b>	<b>-1,792</b>	<b>2,224</b>	<b>0</b>	<b>35,361</b>
<b>CEF3</b>	<b>CEF3</b>	<b><u>CHILDREN'S SOCIAL CARE</u></b> <b><u>COUNTYWIDE SERVICES</u></b>									
CEF3-1	CEF3-1	Corporate Parenting	expenditure	57,292	-429	264	0	2,494	1,704	0	61,325
			recharge Income	-3,372	0	0	0	0	500	0	-2,872
			DSG income	0	0	0	0	0	0	0	0
			grant income	-348	0	0	0	0	0	0	-348
			income	-597	0	0	0	0	0	0	-597
				52,975	-429	264	0	2,494	2,204	0	57,508
CEF3-2	CEF3-2	Safeguarding	expenditure	4,473	-749	0	0	92	195	3	4,014
			recharge Income	-189	103	0	0	0	0	0	-86
			DSG income	-64	0	0	0	0	0	0	-64
			grant income	0	0	0	0	0	0	0	0
			income	-150	-21	0	0	0	0	0	-171
				4,070	-667	0	0	92	195	3	3,693
CEF3-3	CEF3-3	Services for Disabled Children	expenditure	8,985	-2	1	0	115	128	1	9,228
			recharge Income	-10	0	0	0	0	0	0	-10
			DSG income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	-71	0	-71
				8,975	-2	1	0	115	57	1	9,147



Revenue Budget 2022/23  
Children's Services

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23
				£000	£000	£000	£000	£000	£000	£000	£000
CEF4-5	CEF4-5	Capitalised Repairs & Maintenance	expenditure	1,567	0	0	-313	0	0	-1	1,253
			recharge Income	0	0	0	0	0	0	0	0
			DSG income	-1,567	0	0	313	0	0	0	-1,254
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	-1	-1
		<b>SUBTOTAL SCHOOLS</b>		<b>216</b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215</b>
<b>CEF5</b>	<b>CEF5</b>	<b><u>CHILDREN'S SERVICES' CENTRAL COSTS</u></b>									
CEF5-1	CEF5-1	Management, Admin & Central Support	expenditure	1,431	-13	0	0	0	-93	0	1,325
			recharge Income	0	0	0	0	0	0	0	0
			DSG income	-386	0	0	0	0	0	0	-386
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				1,045	-13	0	0	0	-93	0	939
CEF5-2	CEF5-2	Premature Retirement Compensation	expenditure	3,434	-191	0	0	0	0	0	3,243
			recharge Income	0	0	0	0	0	0	0	0
			DSG income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				3,434	-191	0	0	0	0	0	3,243
CEF5-3	CEF5-3	Joint Commissioning Recharge	expenditure	1,088	-488	0	0	0	0	0	600
			recharge Income	0	0	0	0	0	0	0	0
			DSG income	-133	133	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				955	-355	0	0	0	0	0	600
		<b>SUBTOTAL CEF CENTRAL COSTS</b>		<b>5,434</b>	<b>-559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-93</b>	<b>0</b>	<b>4,782</b>
			expenditure	<b>409,324</b>	<b>1,778</b>	<b>1,031</b>	<b>13,472</b>	<b>2,305</b>	<b>6,653</b>	<b>0</b>	<b>434,562</b>
			recharge Income	<b>-7,720</b>	<b>-9</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>387</b>	<b>0</b>	<b>-7,343</b>
			DSG income	<b>-232,538</b>	<b>292</b>	<b>0</b>	<b>-13,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-245,951</b>
			grant income	<b>-16,176</b>	<b>-3,517</b>	<b>0</b>	<b>-6</b>	<b>0</b>	<b>-60</b>	<b>1</b>	<b>-19,758</b>
			income	<b>-13,931</b>	<b>132</b>	<b>0</b>	<b>240</b>	<b>0</b>	<b>-71</b>	<b>-1</b>	<b>-13,631</b>
		<b>BUDGET CONTROLLABLE BY CHILDREN'S SERVICES</b>		<b>138,959</b>	<b>-1,324</b>	<b>1,031</b>	<b>0</b>	<b>2,305</b>	<b>6,909</b>	<b>0</b>	<b>147,879</b>



**Revenue Budget 2022/23  
Adult Services**

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23
				£000	£000	£000	£000	£000	£000	£000	£000
SCS1-6	SCS1-6	Other Funding	Expenditure	2,684	-1,528	0	0	1,385	6,433	0	8,974
			Recharge Income	-1	0	0	0	0	0	1	0
			Grant income	-10,391	0	0	0	0	0	0	-10,391
			income	0	0	0	0	0	0	0	0
		<b>Subtotal Other Funding</b>		<b>-7,708</b>	<b>-1,528</b>	<b>0</b>	<b>0</b>	<b>1,385</b>	<b>6,433</b>	<b>1</b>	<b>-1,417</b>
SCS1-7	SCS1-7	Adult Social Care Recharges	Expenditure	4	0	0	0	0	0	2	6
SCS1-8	SCS1-8		Recharge Income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
		<b>Subtotal Adult Social Care Recharges</b>		<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>6</b>
SCS1-9	SCS1-9	Adult Social Care Staffing & Infrastructure	Expenditure	13,679	344	0	0	0	92	0	14,115
			Recharge Income	-197	53	0	0	0	0	0	-144
			income	-228	0	0	0	0	0	-1	-229
		<b>Subtotal Adult Social Care Staffing &amp; Infrastructure</b>		<b>13,254</b>	<b>397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92</b>	<b>-1</b>	<b>13,742</b>
		<b>TOTAL ADULT SOCIAL CARE</b>		<b>193,411</b>	<b>-724</b>	<b>491</b>	<b>0</b>	<b>9,999</b>	<b>2,239</b>	<b>2</b>	<b>205,418</b>
SCS2	SCS2	Commissioning	Expenditure	5,888	225	0	0	-225	873	0	6,761
			Recharge Income	-925	775	0	0	0	0	0	-150
			income	-615	2	0	0	0	0	-2	-615
				<b>4,348</b>	<b>1,002</b>	<b>0</b>	<b>0</b>	<b>-225</b>	<b>873</b>	<b>-2</b>	<b>5,996</b>
		<b>TOTAL COMMISSIONING</b>		<b>4,348</b>	<b>1,002</b>	<b>0</b>	<b>0</b>	<b>-225</b>	<b>873</b>	<b>-2</b>	<b>5,996</b>
			Expenditure	219,227	-584	516	0	9,774	3,112	2	232,048
			Recharge Income	-8,325	827	0	0	0	0	1	-7,497
			Grant income	-10,391	0	0	0	0	0	0	-10,391
			Income	-2,752	34	-25	0	0	0	3	-2,746
		<b>BUDGET CONTROLLABLE BY ADULT SERVICES</b>		<b>197,759</b>	<b>278</b>	<b>491</b>	<b>0</b>	<b>9,774</b>	<b>3,112</b>	<b>0</b>	<b>211,414</b>

## Adult Services - Pooled Budget Memorandum

### Revenue Budget 2022/23

Ref.	Service Area	Gross Expenditure	Better Care Fund Contribution	Other Income	Income Recharges	Net Expenditure
		2022/23 £000	2022/23 £000	2022/23 £000	2022/23 £000	2022/23 £000
	<b><u>Better Care Fund Pooled Budget</u></b>					
SCS1-1a	Care Homes	75,056	-9,868	-26,397	0	38,792
	Hospital Avoidance	67,047	-12,960	-11,128	0	42,960
	Prevention	5,708	-3,510	-20	-20	2,158
	<b><u>Total Better Care Fund Pooled Budget</u></b>	<b>147,812</b>	<b>-26,338</b>	<b>-37,545</b>	<b>-20</b>	<b>83,910</b>
SCS1-1b	<b><u>Adults with Care and Support Needs Pooled Budget</u></b>					
	Learning Disabilities: Care Homes	29,390		-1,514		27,876
	Support at Home & Community	63,323		-2,187		61,136
	Blocks and Contracts	884				884
	Invest to Save	352				352
	Carers Grants	77				77
	Recharges	108				108
	Acquired Brain Injury	621				621
	Contribution to Mental Health Outcome Based Contract operated by Oxford Health Foundation NHS Trust	10,185				10,185
	<b><u>Total Adults with Care and Support Needs Pooled Budget</u></b>	<b>104,939</b>	<b>0</b>	<b>-3,701</b>	<b>0</b>	<b>101,238</b>
<b>SCS1</b>	<b>Total Pooled Budgets</b>	<b>252,751</b>	<b>-26,338</b>	<b>-41,246</b>	<b>-20</b>	<b>185,147</b>





Revenue Budget 2022/23  
Environment & Place

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23
				£000	£000	£000	£000	£000	£000	£000	£000
EE1		<b><u>PLANNING &amp; PLACE</u></b>									
EP1	PG2-1	Planning & Place Management	expenditure	506	0	0	0	0	5	0	511
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				506	0	0	0	0	5	0	511
EP3	PG2-3	Growth & Place	expenditure	5,042	0	0	0	-250	376	0	5,168
			recharge income	-67	1	0	0	0	0	0	-66
			grant income	0	0	0	0	0	0	0	0
			income	-5,358	-121	-3	0	-344	-250	0	-6,076
				-383	-120	-3	0	-594	126	0	-974
EP4	PG2-4	Strategic Infrastructure & Planning	expenditure	4,550	-167	0	0	-85	471	0	4,769
			recharge income	-58	1	0	0	0	0	-1	-58
			grant income	0	0	0	0	0	0	0	0
			income	-1,203	166	-3	0	-10	0	0	-1,050
				3,289	0	-3	0	-95	471	-1	3,661
		<b>TOTAL PLANNING &amp; PLACE</b>		<b>3,412</b>	<b>-120</b>	<b>-6</b>	<b>0</b>	<b>-689</b>	<b>602</b>	<b>-1</b>	<b>3,198</b>
EE2		<b><u>COMMUNITY OPERATIONS</u></b>									
	COM1	Communities Management Costs	expenditure	-1,162	0	0	0	0	750	0	-412
			recharge income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				-1,162	0	0	0	0	750	0	-412
EE2-1	COM2-1	Community Operations Management	expenditure	-1,068	-64	0	0	0	4	0	-1,128
			recharge income	-65	65	0	0	0	0	0	0
			income	-1,371	0	-27	0	0	-2,000	0	-3,398
				<b>-2,504</b>	<b>1</b>	<b>-27</b>	<b>0</b>	<b>0</b>	<b>-1,996</b>	<b>0</b>	<b>-4,526</b>

Revenue Budget 2022/23  
Environment & Place

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23
				£000	£000	£000	£000	£000	£000	£000	£000
EE2-2	COM2-2	Infrastructure Operations									
EE2-21	COM2-21	Highways Maintenance	expenditure	22,503	100	771	0	-1,220	1,338	0	23,492
			recharge income	-2,329	6	0	0	0	0	0	-2,323
			grant income	0	0	0	0	0	0	0	0
			income	-245	1	-1	0	-179	0	0	-424
				<b>19,929</b>	<b>107</b>	<b>770</b>	<b>0</b>	<b>-1,399</b>	<b>1,338</b>	<b>0</b>	<b>20,745</b>
EE2-22	COM2-22	Transport Operations									
EE2-22A	COM2-22A	Community Delivery	expenditure	2,382	228	0	0	0	6	0	2,616
			recharge income	-77	-8	0	0	0	0	0	-85
			grant income	-227	0	0	0	0	0	0	-227
			income	-276	-1	-5	0	0	0	0	-282
				<b>1,802</b>	<b>219</b>	<b>-5</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>2,022</b>
EE2-22B	COM2-22B	Network Management	expenditure	2,044	0	0	0	0	9	0	2,053
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	-3,109	1	-51	0	-377	0	0	-3,536
				<b>-1,065</b>	<b>1</b>	<b>-51</b>	<b>0</b>	<b>-377</b>	<b>9</b>	<b>0</b>	<b>-1,483</b>
EE2-22C	COM2-22C	Parking Management	expenditure	6,955	0	102	0	0	48	0	7,105
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	-7,440	0	-17	0	-300	625	0	-7,132
				<b>-485</b>	<b>0</b>	<b>85</b>	<b>0</b>	<b>-300</b>	<b>673</b>	<b>0</b>	<b>-27</b>
EE2-22D	COM2-24	Supported Transport	expenditure	39,758	-436	983	0	800	-228	0	40,877
			recharge income	-26,485	0	-703	0	-1,300	500	0	-27,988
			grant income	-795	486	0	0	0	-250	0	-559
			income	-899	-40	-10	0	-5	5	0	-949
				<b>11,579</b>	<b>10</b>	<b>270</b>	<b>0</b>	<b>-505</b>	<b>27</b>	<b>0</b>	<b>11,381</b>

Revenue Budget 2022/23  
Environment & Place

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23
				£000	£000	£000	£000	£000	£000	£000	£000
EE2-23	COM2-23	Asset Data & Systems	expenditure	1,694	-1,696	0	0	0	0	0	-2
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	-250	249	0	0	0	0	1	0
				1,444	-1,447	0	0	0	0	1	-2
EE2-2	COM2	Subtotal Infrastructure Operations		33,204	-1,110	1,069	0	-2,581	2,053	1	27,699
EE2-4	COM2-4	Commissioning									
EE2-41	COM2-41	Highways Contract Management	expenditure	190	-59	0	0	0	1	0	132
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				190	-59	0	0	0	1	0	132
EE2-42	COM2-42	Waste Management	expenditure	27,942	0	1,294	0	430	-497	0	29,169
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	-614	1	-12	0	0	0	0	-625
				27,328	1	1,282	0	430	-497	0	28,544
		Subtotal Commissioning		27,518	-58	1,282	0	430	-496	0	28,675
EE2-5	COM2-5	Integration & Improvement	expenditure	580	1,426	0	0	0	9	0	2,015
			recharge income	-100	0	0	0	0	0	0	-100
			grant income	0	0	0	0	0	0	0	0
			income	0	-249	-1	0	0	0	0	-250
				480	1,177	-1	0	0	9	0	1,665
		TOTAL COMMUNITY OPERATIONS		58,698	10	2,323	0	-2,151	-430	1	58,039
EE3	PG3-1	<b>GROWTH &amp; ECONOMY</b>									
		Growth & Economy Management	expenditure	0	0	0	0	0	1,302	0	1,302
			recharge income	0	0	0	0	0	0	0	0
			grant income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
					0	0	0	0	1,302	0	1,302

Revenue Budget 2022/23  
Environment & Place

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22 £000	Permanent Virements Agreed in 2021/22 £000	Inflation £000	Function and Funding Changes £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Proposed Virements £000	Budget 2022/23 £000	
EP	PG3-2	Infrastructure Delivery	expenditure	359	0	0	0	0	5	0	364	
			recharge income	-292	0	0	0	0	0	0	0	-292
			grant income	0	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0	0
				67	0	0	0	0	5	0	72	
EP	PG3-3	Infrastructure Delivery	expenditure	271	0	0	0	0	2	0	273	
			recharge income	-245	0	0	0	0	0	0	0	-245
			grant income	0	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0	0
				26	0	0	0	0	2	0	28	
EP	PG3-4	Growth Deal Capacity Fund	expenditure	0	0	0	0	0	4	0	4	
			recharge income	0	0	0	0	0	0	0	0	
			grant income	0	0	0	0	0	0	0	0	
			income	0	0	0	0	0	0	0	0	
				0	0	0	0	0	4	0	4	
		<b>TOTAL GROWTH &amp; ECONOMY</b>		<b>93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>1,406</b>	
			expenditure	112,546	-668	3,150	0	-325	3,605	0	118,308	
			recharge income	-29,718	65	-703	0	-1,300	500	-1	-31,157	
			grant income	-1,022	486	0	0	0	-250	0	-786	
			income	-20,765	7	-130	0	-1,215	-1,620	1	-23,722	
		<b>BUDGET CONTROLLABLE BY COMMUNITIES</b>		<b>61,041</b>	<b>-110</b>	<b>2,317</b>	<b>0</b>	<b>-2,840</b>	<b>2,235</b>	<b>0</b>	<b>62,643</b>	

Revenue Budget 2022/23  
Customers, Organisational Development & Resources

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23
				£000	£000	£000	£000	£000	£000	£000	£000
COD1	COD1	Corporate Services	expenditure	2,953	-1	0	0	-945	3	0	2,010
			recharge income	-337	0	0	0	0	0	0	-337
			income	-256	1	0	0	0	0	0	0
				2,360	0	0	0	-945	3	0	1,418
COD2	COD2	Human Resources & Organisational	expenditure	4,395	0	0	0	0	512	2	4,909
			recharge income	-987	0	0	0	0	85	0	-902
			income	-185	0	-1	0	0	0	0	0
				3,223	0	-1	0	0	597	2	3,821
COD3	COD3	Communications, Strategy & Insight	expenditure	3,859	-191	0	0	155	527	0	4,350
			recharge income	-981	0	0	0	0	19	0	-962
			income	-109	0	0	0	0	47	-1	-63
				2,769	-191	0	0	155	593	-1	3,325
COD4	COD4	ICT & Digital	expenditure	13,851	252	0	0	50	-38	0	14,115
			recharge income	-1,050	-2	0	0	0	156	1	-895
			grant income	-872	1	0	0	0	0	0	-871
			income	-1,595	120	0	0	-100	0	0	0
				10,334	371	0	0	-50	118	1	10,774
COD5	COD5	Culture & Customer Experience	expenditure	16,496	-220	0	0	-5	81	-2	16,350
			recharge income	-1,842	215	0	0	0	18	0	-1,609
			Grant Income	-837	-210	0	0	0	0	1	-1,046
			income	-5,206	534	-40	0	0	-15	0	0
				8,611	319	-40	0	-5	84	-1	8,968
COD6	COD6	Finance & Procurement	expenditure	8,449	-15	162	0	0	412	2	9,010
			recharge income	-1,006	284	0	0	0	81	-2	-643
			income	-1,485	0	-1	0	0	0	-1	-1,487
							5,958	269	161	0	493
				50,003	-175	162	0	-745	1,497	2	50,744
				-6,203	497	0	0	359	-1	-5,348	
				-1,709	-209	0	0	0	1	-1,916	
				-8,836	655	-42	0	-100	32	-2	-8,293
		<b>BUDGET CONTROLLABLE BY CUSTOMERS, ORGANISATIONAL DEVELOPMENT &amp; RESOURCES</b>		<b>33,255</b>	<b>768</b>	<b>120</b>	<b>0</b>	<b>-845</b>	<b>1,888</b>	<b>0</b>	<b>35,186</b>

Revenue Budget 2022/23  
Commercial Development, Assets & Investment

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23			
				£000	£000	£000	£000	£000	£000	£000	£000			
<b>CDA1</b>		<b>Property, Investment &amp; Facilities Management</b>												
				CDA1-1 Commercial	expenditure	1,151	-665	0	0	0	4	0	490	
					recharge	-337	138	0	0	0	0	0	-199	
					income	0	0	0	0	0	0	0	0	
							814	-527	0	0	0	4	0	291
				CDA1-2 Estates, Assets & Investment	expenditure	868	10,167	11	0	-618	311	4	10,743	
					recharge	-215	-1,691	0	0	0	0	0	-1,906	
					income	0	-909	0	0	0	0	0	-909	
							653	7,567	11	0	-618	311	4	7,928
				CDA1-3 Facilities Management	expenditure	10,172	2,280	0	0	-1,307	-223	-1	10,921	
					recharge	-1,691	-809	0	0	0	-270	0	-2,770	
					income	-909	-26	0	0	0	0	0	-935	
							7,572	1,445	0	0	-1,307	-493	-1	7,216
				CDA1-4 Major Projects	expenditure	939	-231	0	0	0	3	0	711	
					recharge	-732	231	0	0	0	0	0	-501	
					income	0	0	0	0	0	0	0	0	
							207	0	0	0	0	3	0	210
				CDA1-5 Corporate Overheads	expenditure	4,844	-4,844	0	0	0	0	0	0	
					recharge	-73	73	0	0	0	0	0	0	
					income	0	0	0	0	0	0	0	0	
							4,771	-4,771	0	0	0	0	0	0
				CDA1-6 Property Management	expenditure	4,371	-2,732	0	0	-1,011	-31	1	598	
					recharge	-327	190	0	0	0	0	0	-137	
					income	-49	49	0	0	0	0	0	0	
			3,995	-2,493	0	0	-1,011	-31	1	461				
CDA1-7 Catering	expenditure	3,237	-3,237	0	0	0	0	0	0					
	recharge	-2,100	2,100	0	0	0	0	0	0					
	income	-887	887	0	0	0	0	0	0					
			250	-250	0	0	0	0	0	0				
CDA1-8 PIFM Leadership	expenditure	974	-974	0	0	0	0	0	0					
	recharge	0	0	0	0	0	0	0	0					
	income	0	0	0	0	0	0	0	0					
			974	-974	0	0	0	0	0	0				

Revenue Budget 2022/23  
Commercial Development, Assets & Investment

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23
				£000	£000	£000	£000	£000	£000	£000	£000
	CDA1-9	PIFM Leadership	expenditure	0	0	0	0	0	0	0	0
			recharge income	-817	0	0	0	0	105	-1	-713
			income	0	0	0	0	0	0	0	0
				-817	0	0	0	0	105	-1	-713
		<b>TOTAL PROPERTY, INVESTMENT &amp; FACILITIES MANAGEMENT</b>		<b>18,419</b>	<b>1,221</b>	<b>11</b>	<b>0</b>	<b>-2,936</b>	<b>-206</b>	<b>4</b>	<b>15,393</b>
<b>CDA2</b>		<b>Law &amp; Governance</b>									
	CDA2-1	Legal Services	expenditure	3,799	-74	0	0	0	709	-1	4,433
			recharge income	-255	75	0	0	0	0	0	-180
			income	-554	0	0	0	0	0	0	-554
				2,990	1	0	0	0	709	-1	3,699
	CDA2-2	Governance	expenditure	2,974	-285	0	0	0	193	0	2,882
			recharge income	0	0	0	0	0	0	0	0
			income	-38	0	0	0	0	0	0	-38
				2,936	-285	0	0	0	193	0	2,844
	CDA2-3	Procurement	expenditure	1,812	2	0	0	0	44	-1	1,857
			recharge income	-369	-2	0	0	0	0	0	-371
			income	-302	0	0	0	0	0	0	-302
				1,141	0	0	0	0	44	-1	1,184
	CDA2-9	Legal Corporate Overheads	expenditure	-74	74	0	0	0	0	0	0
			recharge income	0	-74	0	0	0	15	0	-59
			income	0	0	0	0	0	0	0	0
				-74	0	0	0	0	15	0	-59
		<b>TOTAL LAW &amp; GOVERNANCE</b>		<b>6,993</b>	<b>-284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>946</b>	<b>-2</b>	<b>7,668</b>
<b>EE4</b>		<b>FIRE &amp; RESCUE SERVICE &amp; COMMUNITY SAFETY</b>									
EE4-1	COM4-2	Fire and Rescue Service	Expenditure	25,215	574	0	0	-155	8	0	25,642
			Recharge Income	0	0	0	0	0	0	0	0
			grant income	-1,401	0	0	0	0	0	0	-1,401
			income	-573	-363	-1	0	-10	0	0	-947
				23,241	211	-1	0	-165	8	0	23,294



Revenue Budget 2022/23  
Commercial Development, Assets & Investment

Ref. 2022/23	Ref. 2021/22	Service Area		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Proposed Virements	Budget 2022/23
				£000	£000	£000	£000	£000	£000	£000	£000
EE4-2	COM4-3	Emergency Planning	Expenditure	302	-2	1	0	0	2	-1	302
			Recharge Income	0	0	0	0	0	0	0	0
			income	-27	0	-1	0	0	0	1	-27
				275	-2	0	0	0	2	0	275
EE4-3	COM4-4	Gypsy & Traveller Services	Expenditure	380	-2	0	0	0	1	0	379
			Recharge Income	0	0	0	0	0	0	0	0
			income	-467	17	0	0	0	-15	0	-465
				-87	15	0	0	0	-14	0	-86
EE4-4	COM4-5	Trading Standards	Expenditure	1,701	1	0	0	-15	-80	-1	1,606
			Recharge Income	-10	0	0	0	0	0	0	-10
			income	-374	0	-2	0	0	0	0	-376
				1,317	1	-2	0	-15	-80	-1	1,220
		<b>TOTAL FIRE &amp; RESCUE SERVICE and COMMUNITY SAFETY</b>		<b>24,746</b>	<b>225</b>	<b>-3</b>	<b>0</b>	<b>-180</b>	<b>-84</b>	<b>-1</b>	<b>24,703</b>
<b>CDA4</b>		<b>CDAI Management Costs</b>									
	CDA4-1	CDAI Management Costs	expenditure	130	0	0	0	0	0	0	130
			recharge income	0	0	0	0	0	0	0	0
			income	0	0	0	0	0	0	0	0
				130	0	0	0	0	0	0	130
		<b>TOTAL CDAI Management Costs</b>		<b>130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130</b>
			<b>expenditure</b>	<b>62,795</b>	<b>52</b>	<b>12</b>	<b>0</b>	<b>-3,106</b>	<b>941</b>	<b>0</b>	<b>60,694</b>
			<b>recharge income</b>	<b>-6,926</b>	<b>231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-150</b>	<b>-1</b>	<b>-6,846</b>
			<b>grant income</b>	<b>-1,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,401</b>
			<b>income</b>	<b>-4,180</b>	<b>-345</b>	<b>-4</b>	<b>0</b>	<b>-10</b>	<b>-15</b>	<b>1</b>	<b>-4,553</b>
		<b>BUDGET CONTROLLABLE BY COMMERCIAL DEVELOPMENT, ASSETS &amp; INVESTMENT</b>		<b>50,288</b>	<b>-62</b>	<b>8</b>	<b>0</b>	<b>-3,116</b>	<b>776</b>	<b>0</b>	<b>47,894</b>

Revenue Budget 2022/23  
Strategic Measures

		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Other Virements	Budget 2022/23
		£000	£000	£000	£000	£000	£000	£000	£000
<b><u>CAPITAL FINANCING</u></b>									
Principal	Expenditure	8,587				3,112			11,699
Interest	Expenditure	15,118				-698			14,420
Net Interest on Balances (split income and expenditure)	Expenditure	1,371							1,371
	Recharge Income	-3,512							-3,512
	Other income	-8,704				-2,162			-10,866
		-10,845	0	0	0	-2,162	0	0	-13,007
<b>SUBTOTAL CAPITAL FINANCING</b>		<b>12,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>252</b>	<b>0</b>	<b>0</b>	<b>13,112</b>
<b>Contingency</b>	Expenditure	5,617	-579			5,000		-5	10,033
<b>Pay Inflation Held Corporately</b>	Expenditure			4,432			592		5,024
<b>Recharge to Public Health</b>	Recharge Income	-425				425			0
<b>Insurance</b>	Expenditure	1,280						84	1,364
<b>Transformation Savings</b>	Expenditure	0							0
<b><u>CONTRIBUTIONS TO/FROM BALANCES</u></b>									
General Balances	Expenditure	0				1,000			1,000
<b>SUBTOTAL CONTRIBUTIONS TO/FROM BALANCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>

Revenue Budget 2022/23  
Strategic Measures

		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Other Virements	Budget 2022/23
		£000	£000	£000	£000	£000	£000	£000	£000
<b><u>CONTRIBUTIONS TO/FROM RESERVES</u></b>									
Reserves	Expenditure	29,457				2,754		-24,393	7,818
	Other income	0							0
		29,457	0	0	0	2,754	0	-24,393	7,818
Prudential Borrowing costs	Expenditure	2,200				5,310			7,510
<b>SUBTOTAL CONTRIBUTIONS TO/FROM RESERVES</b>		<b>31,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,064</b>	<b>0</b>	<b>-24,393</b>	<b>15,328</b>
<b><u>UNRINGFENCED SPECIFIC GRANT INCOME</u></b>									
	Grant income	-38,751	548		7,215		-230		-31,218
<b>TOTAL UNRINGFENCED SPECIFIC GRANT INCOME</b>		<b>-38,751</b>	<b>548</b>	<b>0</b>	<b>7,215</b>	<b>0</b>	<b>-230</b>	<b>0</b>	<b>-31,218</b>
Strategic Measures	Expenditure	63,630	-579	4,432	0	16,478	592	-24,314	60,239
	Recharge Income	-3,937	0	0	0	425	0	0	-3,512
	Grant Income	-38,751	548	0	7,215	0	-230	0	-31,218
	Other income	-8,704	0	0	0	-2,162	0	0	-10,866
<b>STRATEGIC MEASURES TOTAL</b>		<b>12,238</b>	<b>-31</b>	<b>4,432</b>	<b>7,215</b>	<b>14,741</b>	<b>362</b>	<b>-24,314</b>	<b>14,643</b>
<b><u>OxLEP</u></b>									
	Expenditure	2,002							2,002
	Recharge Income	-314							-314
	Grant Income	-1,605							-1,605
	Other income	-83							-83
<b>OxLEP TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>COUNCIL TAX COLLECTION FUND SURPLUSES/DEFICITS</u></b>									
	Other income	-6,294						-115	-6,409
<b>TOTAL COLLECTION FUND SURPLUSES/DEFICITS</b>		<b>-6,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-115</b>	<b>-6,409</b>

Revenue Budget 2022/23  
Strategic Measures

		Budget 2021/22	Permanent Virements Agreed in 2021/22	Inflation	Function and Funding Changes	Previously Agreed Budget Changes	New Pressures & Savings	Other Virements	Budget 2022/23
		£000	£000	£000	£000	£000	£000	£000	£000
<b><u>CARE LEAVERS DISCOUNT</u></b>	Other income	21							21
<b>TOTAL CARE LEAVERS DISCOUNT</b>		<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>
<b><u>BUSINESS RATES FROM DISTRICT COUNCILS</u></b>	Other income	-34,468						575	-33,893
<b><u>BUSINESS RATES COLLECTION FUND SURPLUSES/ DEFICITS</u></b>	Other income	17,379						-15,779	1,600
<b>TOTAL BUSINESS RATES FROM DISTRICT COUNCILS</b>		<b>-17,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-15,204</b>	<b>-32,293</b>
<b><u>GENERAL GOVERNMENT GRANT INCOME</u></b>									
Revenue Support Grant	Grant income	0							0
Section 31 Business Rates Reliefs Grants	Grant income	-21,908			16,581				-5,327
Business Rates Top-Up	Grant income	-40,546							-40,546
<b>TOTAL GENERAL GOVERNMENT GRANT INCOME</b>		<b>-62,454</b>	<b>0</b>	<b>0</b>	<b>16,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-45,873</b>

## Government Grants 2021/22 - 2026/27

Ringfenced	Directorate	Issued by	Esimate	Revised	Esimate	Esimate	Esimate	Esimate	Esimate
			2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			£000	£000	£000	£000	£000	£000	£000
	<b>Children's Services</b>								
	<b>Dedicated School Grants</b>								
R	Dedicated Schools Grant (DSG) - Schools Block	DfE	123,115	123,115	127,190	127,190	127,190	127,190	127,190
R	Dedicated Schools Grant (DSG) - Central Block	DfE	4,616	4,616	4,506	4,506	4,506	4,506	4,506
R	Dedicated Schools Grant (DSG) - Early Years Block	DfE	39,277	39,277	39,160	39,160	39,160	39,160	39,160
R	Dedicated Schools Grant (DSG) - High Needs Block	DfE	65,530	65,082	75,095	75,095	75,095	75,095	75,095
	<b>Subtotal DSG Grants</b>		<b>232,538</b>	<b>232,090</b>	<b>245,951</b>	<b>245,951</b>	<b>245,951</b>	<b>245,951</b>	<b>245,951</b>
	<b>School Grants</b>								
R	Pupil Premium	DfE	6,871	6,985	7,073	7,073	7,073	7,073	7,073
R	Education Funding Agency - Sixth Form Funding and PE and Sport Grant	DfE	224	186	191	191	191	191	191
R	Universal Infant Free School Meals	DfE	3,973	3,867	3,867	3,867	3,867	3,867	3,867
R	Teacher's Pay Grant	DfE	0	98	98	0	0	0	0
R	Teacher's Pension Grant	DfE	0	278	278	0	0	0	0
R	Coronavirus (COVID-19) Workforce Fund	DfE	0	3	0	0	0	0	0
R	Coronavirus (COVID-19) Catch Up Premium	DfE	0	2,329	0	0	0	0	0
R	Coronavirus (COVID-19) Recovery Premium	DfE	0	350	0	0	0	0	0
R	Coronavirus (COVID-19) National Testing Programme	DfE	0	132	0	0	0	0	0
R	Coronavirus (COVID-19) Free School Meals Additional	DfE	0	66	0	0	0	0	0
R	Coronavirus (COVID-19) School Let Tutoring Grant	DfE	0	310	0	0	0	0	0
R	Coronavirus (Covid-19) Schools Fund	DfE	0	0	3,083	0	0	0	0
	<b>Subtotal School Grants</b>		<b>13,333</b>	<b>16,869</b>	<b>16,855</b>	<b>13,396</b>	<b>13,396</b>	<b>13,396</b>	<b>13,396</b>

## Government Grants 2021/22 - 2026/27

Ringfenced	Directorate	Issued by	Esimate	Revised	Esimate	Esimate	Esimate	Esimate	Esimate
			2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			£000	£000	£000	£000	£000	£000	£000
<b>Other Children's Services Grants</b>									
R	School Improvement Monitoring & Brokering Grant	DfE		371	0	0	0	0	0
R	Youth Justice Board	YJB	548	613	548	548	548	548	548
R	Asylum (USAC and Post 18)	HO	1,844	1,844	1,904	1,904	1,904	1,904	1,904
R	Afghan Resettlement Education Grant	DfE	0	134	0	0	0	0	0
R	Role of the Virtual School Head	DfE	0	66	0	0	0	0	0
R	Extension of the Role of Virtual School Heads to children with a social worker	DfE	0	135					
R	Extended Personal Adviser Duty Grant	DfE	103	103	103	103	103	103	103
R	Staying Put Implementation Grant	DfE	271	271	271	271	271	271	271
R	Remand Framework	YJB	77	77	77	77	77	77	77
R	Reducing Parental Conflict Workforce Development Grant	DWP	0	28	0	0	0	0	0
R	Holiday Activities and Food Programme	DfE	0	636	0	0	0	0	0
<b>Subtotal Other Children's Services Grants</b>			<b>2,843</b>	<b>4,278</b>	<b>2,903</b>	<b>2,903</b>	<b>2,903</b>	<b>2,903</b>	<b>2,903</b>
<b>TOTAL CHILDREN'S SERVICES</b>			<b>248,714</b>	<b>253,237</b>	<b>265,709</b>	<b>262,250</b>	<b>262,250</b>	<b>262,250</b>	<b>262,250</b>
<b>Adult Services</b>									
R	Improved Better Care Fund	DHSC	10,391	10,391	8,099	8,099	8,099	8,099	8,099
R	Winter Pressures	DLUHC	0	0	2,292	2,292	2,292	2,292	2,292
R	Infection Control Grant 1	DHSC	0	0	0	0	0	0	0
R	Infection Control Grant 2	DHSC	0	0	0	0	0	0	0
R	Infection Control Grant 3	DHSC	0	4,123	0	0	0	0	0
R	Infection Control Grant 4	DHSC	0	3,081	0	0	0	0	0
R	Infection Control Grant 5	DHSC	0	4,813	0	0	0	0	0
R	Workforce Recruitment and Retention Fund	DHSC	0	1,551	0	0	0	0	0
R	Workforce Resilience Grant	DHSC	0	2,864	0	0	0	0	0
R	Community Discharge Fund	DHSC	0	204	0	0	0	0	0

## Government Grants 2021/22 - 2026/27

Ringfenced	Directorate	Issued by	Esimate	Revised	Esimate	Esimate	Estimate	Estimate	Estimate
			2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			£000	£000	£000	£000	£000	£000	£000
R	Lateral Flow Tesing Grant	DHSC	0	0	0	0	0	0	0
	<b>TOTAL ADULT SERVICES</b>		<b>10,391</b>	<b>27,027</b>	<b>10,391</b>	<b>10,391</b>	<b>10,391</b>	<b>10,391</b>	<b>10,391</b>
	<b>Public Health</b>								
R	Public Health Grant	DHSC	31,240	31,679	31,679	31,679	31,679	31,679	31,679
R	HIV PREP Grant	DHSC	0	0	0	0	0	0	0
R	Wayfinding Grant	SE	0	0	0	0	0	0	0
R	Track and Trace	DLUHC	0	0	0	0	0	0	0
R	Adult Weight Management	DHSC	0	180	0	0	0	0	0
R	Drug Treatment, Crime and Harm Reduction Grant	DHSC	0	416	0	0	0	0	0
R	Domestic Abuse	DLUHC	0	1,141	0	0	0	0	0
R	Community Testing	DHSC	0	693	0	0	0	0	0
	<b>TOTAL PUBLIC HEALTH</b>		<b>31,240</b>	<b>34,109</b>	<b>31,679</b>	<b>31,679</b>	<b>31,679</b>	<b>31,679</b>	<b>31,679</b>
	<b>Environment &amp; Place</b>								
R	Bus Service Operators Grant	DfT	795	795	559	559	559	559	559
R	Natural England	DEFRA	227	227	227	227	227	227	227
	<b>TOTAL ENVIRONMENT &amp; PLACE</b>		<b>1,022</b>	<b>1,022</b>	<b>786</b>	<b>786</b>	<b>786</b>	<b>786</b>	<b>786</b>
	<b>Customers, Organisational Development &amp; Resources</b>								
R	Music Service	AC	837	1,047	1,047	1,047	1,047	1,047	1,047
R	Library projects - Building Bridges	AC	0	0	0	0	0	0	0
R	Food and essential supplies (COVID) grant	DEFRA	0	0	0	0	0	0	0
R	MaaS:CAV	Innovate UK	313	313	313	313	313	313	313
R	V2 Go Project	Innovate UK	0	0	0	0	0	0	0
R	OmniCAV	Innovate UK	1	1	1	1	1	1	1
R	Electra	Innovate UK	0	0	0	0	0	0	0
R	Park & Charge	Innovate UK	206	206	206	206	206	206	206
R	Virgin Park & Charge	Innovate UK	7	7	7	7	7	7	7
R	Data Driven Safety Tool	Innovate UK	91	91	91	91	91	91	91

## Government Grants 2021/22 - 2026/27

Ringfenced	Directorate	Issued by	Esimate	Revised	Esimate	Esimate	Estimate	Estimate	Estimate
			2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			£000	£000	£000	£000	£000	£000	£000
R	Quantum Gravitometer	Innovate UK	69	69	69	69	69	69	69
R	Resilient CAV	Innovate UK	25	25	25	25	25	25	25
R	Heart Park Project	DFT	90	90	90	90	90	90	90
R	GTC DfT Congestion Tool	DFT	59	59	59	59	59	59	59
R	CAVL4R	DFT	11	11	11	11	11	11	11
	<b>TOTAL CUSTOMERS, ORGANISATIONAL DEVELOPMENT&amp; RESOURCES</b>		<b>1,709</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>
	<b>Commercial Development , Aseets &amp; Investment</b>								
R	Fire Fighter's Pension Fund Grant	DLUHC	1,361	1,361	1,361	1,361	1,361	1,361	1,361
R	Fire Fighter's New Dimensons Grant	DLUHC	40	40	40	40	40	40	40
R	Building Risk Review Grant	HO	0	0	0	0	0	0	0
R	Protection Uplift Grant	HO	0	0	0	0	0	0	0
R	Fire Service Covid-19 Contingency Grant	DLUHC	0	47	0	0	0	0	0
	<b>TOTAL COMMERCIAL DEVELOPMENT, ASSETS &amp; INVESTMENT</b>		<b>1,401</b>	<b>1,448</b>	<b>1,401</b>	<b>1,401</b>	<b>1,401</b>	<b>1,401</b>	<b>1,401</b>
	<b>Strategic Measures</b>								
U	Lead Local Flood Authority	DEFRA	45	0	45	45	45	45	45
U	Extended Rights to Free Travel	DfE	278	278	278	278	278	278	278
U	Fire Revenue Grant	DLUHC	213	213	213	213	213	213	213
U	Troubled Families - Service Transformation Grant	DLUHC	685	685	915	915	915	915	915
U	Troubled Families Payment by Result	DLUHC	0	0	0	0	0	0	0
U	New Homes Bonus	DLUHC	3,589	3,589	2,923	0	0	0	0
U	Local Reform & Community Voices Grant	DfE	515	515	515	515	515	515	515
U	Independent Living Fund	DfE	3,454	3,454	3,454	3,454	3,454	3,454	3,454
U	School Improvement and Brokering Grant	DfE	548	458	0	0	0	0	0



## Government Grants 2021/22 - 2026/27

Ringfenced	Directorate	Issued by	Esimate	Revised	Esimate	Esimate	Estimate	Estimate	Estimate
			2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			£000	£000	£000	£000	£000	£000	£000
U	Social Care Support Grant	DLUHC	12,031	12,031	17,343	17,343	17,343	17,343	17,343
U	COVID-19	DLUHC	11,896	11,896	0	0	0	0	0
U	New Social Care Grant	DLUHC	572	572	572	0	0	0	0
U	Local Council Tax Support Grant	DLUHC	4,925	4,925	0	0	0	0	0
U	Services Grant	DLUHC	0	0	4,960	0	0	0	0
U	Key Stage 2 Moderation and Key Stage 1 Phonics Grant	DfE	0	21	0	0	0	0	0
R	Contain Outbreak Management Fund	DHSC	0	3,070	0	0	0	0	0
R	Household Support Grant	DWP	0	3,500	0	0	0	0	0
R	Sales, Fees and Charges Compensation	MCLG	0	773	0	0	0	0	0
R	Practical Support for those Self-Isolating	DHSC	0	378	0	0	0	0	0
R	Covid Local Support Scheme (formerly Winter Support Grant)	DLUHC	0	1,608	0	0	0	0	0
U	Support for Care Leavers at Risk of Rough Sleeping Grant	DfE	0	95	0	0	0	0	0
U	Financial Transparency Grant	DfE	0	9	0	0	0	0	0
U	Tax Income Guarantee Scheme for Business Rate Losses	DLUHC	0	545	0	0	0	0	0
U	Section 31 Grant for Business Rate Compensation	DLUHC	21,908	21,908	5,327	3,621	3,621	3,621	3,621
U	Business Rates Top-Up	DLUHC	40,546	40,546	40,546	40,546	40,546	40,546	40,546
	<b>Subtotal Strategic Measures</b>		<b>101,205</b>	<b>111,069</b>	<b>77,091</b>	<b>66,930</b>	<b>66,930</b>	<b>66,930</b>	<b>66,930</b>
	<b>Grants held on behalf of Local Enterprise Partnership</b>								
R	Oxford Innovation Business Support	BEIS	205	205	205	205	205	205	205
R	European Regional Development Fund		900	900	900	900	900	900	900
R	DCLG (Local Enterprise Partnership Funding)	DLUHC	500	500	500	500	500	500	500
	<b>Subtotal Grants held on behalf of Local Enterprise Partnership</b>		<b>1,605</b>	<b>1,605</b>	<b>1,605</b>	<b>1,605</b>	<b>1,605</b>	<b>1,605</b>	<b>1,605</b>
	<b>TOTAL STRATEGIC MEASURES</b>		<b>102,810</b>	<b>112,674</b>	<b>78,696</b>	<b>68,535</b>	<b>68,535</b>	<b>68,535</b>	<b>68,535</b>
	<b>Total All Grants</b>		<b>397,287</b>	<b>431,436</b>	<b>390,581</b>	<b>376,961</b>	<b>376,961</b>	<b>376,961</b>	<b>376,961</b>

\* Future grants will be updated as part of the business and budget planning process. 2022/23 grants will be updated with final grant notifications

# Financial Strategy 2022/23

## Overview

1. The Financial Strategy supports the delivery of other council strategies, such as the Strategic Plan and the Capital & Investment Strategy. It links the council's more detailed service plans, asset management plans and capital plans with the longer term to show that the council's plans are financially achievable.
2. This budget is underpinned by a financial strategy to ensure the financial sustainability of the Council, deliver essential services to residents and achieve our vision making Oxfordshire a greener, fairer and healthier county, within a limited amount of resource. This will be achieved by focusing on continuous improvement, managing demand, driving through efficiencies and increasing income generation.
3. In order to continue to deliver for our residents and thrive in the longer term, financial sustainability and resilience is essential. This requires successful delivery of three critical elements which reflect the financial planning principles for the budget and medium-term strategy:
  - Managing the impact of rising need, caused by population growth and increased complexity, for adult and children's social care through demand management approaches, more effective pathways and delivering better value for money.
  - Responding to the medium to long term impact of the COVID-19 pandemic on our ways of working, workforce, residents and economy.
  - Only using one-off resources for temporary purposes.

## Medium Term Funding Context

4. The Provisional Local Government Finance Settlement announced on 16 December 2021 confirmed a one-year settlement for 2022/23 only. The consultation document stated that 'the proposals relate to 2022/23 and are focused on stability. The government is committed to ensuring that funding allocations for councils are based on an up-to-date assessment of their needs and resources. The data used to assess this has not been updated in a number of years. Over the coming months, we will work closely with the sector and other stakeholders to update this and to look at the challenges and opportunities facing the sector before consulting on any potential changes'.
5. The expectation therefore is that local government funding reforms will be introduced in 2023/24. Alongside this, it is expected that the Business Rate baseline reset, which would result in the loss of business rate growth accumulated since 2013/14, will also be implemented in 2023/24.

## Section 4.5

6. As the impact of funding reforms are unknown, it is very difficult to predict the level of government funding available for 2023/24 and beyond. However, a prudent approach has been assumed. The following assumptions have been made:
  - a. The new funding formula provides resources equivalent to the Settlement Funding Assessment level in 2019/20 when the originally planned Negative RSG was due to be implemented
  - b. The Council loses all of the growth in Business Rates retained since 2013/14
7. The impact of the two points above is a reduction in resources of £10.0m compared to 2021/23.
8. In his speech, Michael Gove, Secretary of State for Levelling Up, Housing and Communities stated that 'as part of [any funding reforms] we will look at options to support local authorities through transitional protection'. On this basis, the proposed Medium Term Financial Strategy (MTFS) assumes that the possible reduction in funding is spread equally across 2023/24 and 2024/25.
9. Despite the Covid-19 pandemic, taxbase growth has remained strong in 2021/22 and 2022/23 at 1.5% and 1.75% increases respectively. Future growth is assumed in the proposed MTFS at 1.75% per year which provides additional annual increases in funding of c£7.5m. Maximum council tax increases are also proposed for each year of the MTFS.
10. Taking into account the potential impact of funding reforms and council tax assumptions, the proposed MTFS has a budgeted shortfall of £5.4m in 2023/24 rising to £7.6m in 2024/25 and £9.1m in 2025/26. These shortfalls will need to be addressed but the position will be reviewed once more information becomes available on the potential impact of funding reforms. However, to ensure a balanced budget is set each year as well as responding to emerging needs and priorities, the council will continue to focus on service redesign, commercialism, effective contract management and working with partners to secure value for money in delivering our Strategic Plan priorities.
11. The MTFS includes a contingency budget of £6.6m<sup>1</sup> in 2022/23. If this is not used on an on-going basis in 2022/23, some could be available in 2023/24 to provide some cover should the funding reforms adversely impact on the Council's funding beyond the assumptions already made.

### Dedicated Schools Grant (DSG) Unusable Reserve

12. As set out in the Earmarked Reserves and General Balances Policy Statement (Section 4.6) it is expected that as a result of the position in relation to High Needs, the deficit on the Dedicated Schools Grant (DSG) Unusable Reserve will increase over the medium term and could reach a deficit balance of £199.9m by the end of the MTFS period. This reflects the is a common position for authorities with responsibility for

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<sup>1</sup> After assuming use of £3.4m contingency for an unbudgeted pay award of 1.75% in 2021/22 and permanent virements of £0.6m in 2021/22.

schools. The School and Early Years Finance (England) Regulations 2020 stipulate that a deficit on the DSG must be carried forward to be funded from future DSG income unless permission is sought from the Secretary of State for Education to fund the deficit from general resources. However, the DfE has not brought forward a plan to bring levels of funding for High Needs provision up to sustainable levels and a white paper on SEND reforms has been postponed several times and is now expected in 2022. Irrespective of this, it is imperative that the council continues to develop and implement its reforms for High Needs to bring expenditure more in line with grant allocations.

13. The regulations which require the negative balance to be held in an unusable reserve come to an end on 1 April 2023. If a solution is not found or extension of the regulations is not granted the balance on the reserve will transfer back to the Council's total Earmarked Reserves. If this happens, it materially impacts on the overall level of reserves and by 2025/26, the Council would be in a position where its total earmarked reserves were negative, and the financial standing of the council put at risk. In this scenario, the council would need to take action to address the position. However, the risk associated with this is considered low and the expectations are that an extension of the regulations will be granted. Therefore, the position does not currently impact on decisions over the medium term.

### **Long Term Funding Context**

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

### **Measuring Financial Performance**

17. Measuring the Council's financial health through a set of targeted measures is a key way of measuring our financial health and resilience in supporting the Council's plans and priorities. The key indicators upon which we will measure ourselves are set out in Annex 1 below.
18. CIPFA's Financial Resilience Index is designed to support and improve discussions surrounding local authority financial resilience. It shows a council's performance against a range of measures associated with financial risk, including the level of earmarked reserves and general balances. The Index is a comparative tool to be used

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

19. The index considers both the value of general balances and earmarked reserves compared to councils' net revenue budget. While earmarked reserves are held for specific purposes, they can be called upon to meet unexpected costs or provide short term funding to enable long term recovery plans to be put in place.
20. The publication of the Financial Resilience Index based on 2020/21 data is due in early January 2022. Due to the timing of publication, this will be considered as part of the Chief Financial Officer's Section 25 statement for Council on the adequacy of the proposed financial reserves and the robustness of the estimates for the purposes of the council tax calculations.

### **Financial Management**

21. Financial indicators alone do not give a complete picture of financial health and sustainability; strengths of financial management and governance are also an essential foundation of any successful organisation.
22. The Code of Practice for Financial Management (the FM Code) was introduced by CIPFA in November 2019. on behalf of the Ministry of Housing, Communities and Local Government (MHCLG) in the context of increasing concerns about the financial resilience and sustainability of local authorities. The FM code is not statutory but compliance with the code is obligatory. It brings together elements that are already part of existing statutory guidance:
  - Role of the Chief Financial Officer in Local Government (S151 Officer)
  - Prudential Code for Capital Finance
  - Code of Practice on Local Authority Accounting in the United Kingdom
23. The FM Code, which includes 19 standards, clarifies how Chief Finance Officers should satisfy their statutory responsibility for good financial administration as required in section 151 of the Local Government Act 1972. Importantly it emphasises the collective financial responsibility of the leadership team, including the relevant elected members, of which the Chief Finance Officer is one member.
24. The first full year of compliance with the FM Code is 2021/22. However, in recognition of the pressures that have been placed on local authorities in dealing with the COVID-19 pandemic and impact on the medium term financial position, CIPFA concluded that the first year of compliance can be within a more flexible framework where a proportionate approach is encouraged.
25. It is for the individual authority to determine whether it meets the standards and to make any changes that may be required to ensure compliance. Authorities should be able to provide evidence that they have reviewed their financial management arrangements against the standards and that they have taken such action as may be necessary to comply with them.

26. An assessment has been made of the Council's current compliance with the FM Code. The assessment has identified that the Council is well placed to evidence compliance from 1 April 2022. All 19 Standards have been assessed as Green meaning that compliance can be evidenced. Where relevant, proposed further actions that can be taken to enhance compliance have been included in the assessment. The assessment will also be used to help inform the Council's Annual Governance Statement (AGS) which will be published alongside the Statement of Accounts. The Summary Assessment is included at Annex 2.

## Key Performance Indicators

The Financial Strategy enables the Authority to undertake Budget Planning for the short, medium and longer term, and to make sound decision on the commitment of financial resources whilst ensuring strong financial resilience. As such the Financial Strategy supports the Corporate Plan, and a budget planning process that can ensure finances are allocated to support the delivery of all the council's key priorities.

The Financial Strategy directly supports the council's priorities. There are two key strategic indicators (SI\*) that demonstrate the effectiveness of the Financial Strategy:

1. The Council is financially resilient
2. The Council has good financial management and governance

The following set out the performance activity and measures for monitoring these indicators, the frequency of monitoring and where they are reported to. The key measures are reported publicly through Cabinet and Performance & Corporate Services Overview & Scrutiny Committee as part of the monthly Business Management Reporting (BMR), others are monitored within the Finance Service and reported by exception or are routinely reported to the Audit and Governance Committee.

SI*	Measure	2022/23 Target	Reporting Frequency	Reported to:
<b>Delivering to budget and achieving savings:</b>				
1	Overall forecast revenue variance across the Council	Break even or underspend	Monthly (BMR)	Cabinet
1	Achievement of Planned savings 2022/23	95%	Monthly (BMR)	Cabinet
2	Directorates deliver services and achieved planned performance within budget	=< 1% revenue budget variation (with service outcomes achieved)	Monthly (BMR)	Cabinet
<b>Ability to manage unplanned/unforeseen events:</b>				
1	General Balances are forecast to remain at or above the risk assessed level.	=> the risk assessed level	Monthly (BMR)	Cabinet

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<b>Use of Grants</b>				
2	Total Outturn variation for Dedicated Schools Grant (DSG) funded services (schools and early years)	Break even or underspend	Monthly (BMR)	Cabinet
2	Use of non-DSG revenue grant funding	=>95% of grant funding is spent in year	Monthly (BMR)	Cabinet
<b>Capital Programme</b>				
1	% of total forecast capital spend compared to budget	To be updated following review of Capital Programme reporting February 2022	Quarterly (Capital Programme Monitoring Report)	Cabinet
2	Capital schemes are delivered to planned performance within budget	To be updated following review of Capital Programme reporting February 2022	Quarterly (Capital Programme Monitoring Report)	Cabinet
<b>Systems and processes operate effectively and are well controlled to reduce and detect error and fraud:</b>				
2	Positive assurance from External Audit	Zero material issues identified by External Audit	Quarterly and Annual Report (September)	Audit & Governance Committee
2	Annual report of the Chief Internal Auditor (CIA)	Positive assurance by the CIA	Annually (May)	Audit & Governance Committee
2	Positive assurance following Internal Audits of Financial Systems and processes	90% audits of financial systems are rated Green or Amber	Quarterly	Audit & Governance Committee
2	Internal Audit actions for financial systems implemented within agreed timescales	90% of priority 1 and 2 audit actions implemented within the originally agreed timescale	Quarterly	Audit & Governance Committee
2	% of agreed invoices paid within 30 days	>95%	Monthly (BMR)	Cabinet
<b>Compliance with the CIPFA Financial Management Code of Practice</b>				
2	annual self-assessment of compliance to the CIPFA FM standards	100% compliance	Annually (January)	Cabinet / Audit & Governance Committee
<b>Debt Management</b>				



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2	Invoice Collection Rate – Corporate Debtors	95%	Monthly (BMR)	Cabinet
2	Invoice Collection Rate – ASC contribution debtors	92%	Monthly (BMR)	Cabinet
2	Debt Requiring Impairment – Corporate Debtors	<£0.300M	Monthly (BMR)	Cabinet
2	Debt Requiring Impairment – ASC contribution debtors	<£2.5M	Monthly (BMR)	Cabinet
<b>Treasury Management</b>				
2	Average cash balance compared to forecast average cash balance	<10% +/- variation	Quarterly (Quarterly Treasury Management Report)	Cabinet / Audit & Governance Committee
2	Average interest rate achieved on in-house investment portfolio	>=0.15%	Quarterly (Quarterly Treasury Management Report)	Cabinet / Audit & Governance Committee
2	Average Annualised Return achieved for externally managed funds	>=3.75%	Quarterly (Quarterly Treasury Management Report)	Cabinet / Audit & Governance Committee

## Financial Management Code of Practice – Summary Compliance Assessment 2021/22

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
<b>1. Responsibilities of the Chief Finance Officer (CFO) and Leadership Team</b>				
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money (VfM)	Services use benchmarking to inform opportunities to improve VfM. This is evidenced by the use of benchmarking to inform the changes agreed through the Property Services Transformation, for example. Procurement decisions consider VfM by considering the quality of service and not just price.	Consider the development of processes for evidencing benchmarking across services in a more systematic way.	<b>GREEN</b>
B	The authority complies with the CIPFA “Statement of the Role of the CFO in Local Government”	The CFO is qualified accountant with significant experience working as an active member of the council’s leadership team. The CFO is a member of CEDR (Chief Executive Direct Reports) and has an influential role with members of the Cabinet, Audit & Governance Committee and lead opposition members.		<b>GREEN</b>
<b>2. Governance and Financial Management Style</b>				
C	The Leadership Team demonstrates in its actions and behaviours responsibility for governance and internal control	The Corporate Governance and Assurance Group (CGAG) exists to ensure good governance and internal control, including driving the production of the Annual Governance Statement (AGS) and Action Plan through the completion of Professional Lead Statements and engagement with Corporate Directors.		<b>GREEN</b>

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Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
D	The authority applies the CIPFA/SOLACE “Delivering Good Governance in Local Government: Framework (2016)”	<p>Annual Governance Statement (AGS) includes internal audit opinion on effectiveness of internal control environment and systems of internal control.</p> <p>The updated Local Code of Governance is included as part of the agenda for Audit &amp; Governance Committee in January 2022.</p>		<b>GREEN</b>
E	The Financial Management style of the authority supports financial sustainability	The Council has adopted a Business Partnering model that supports managers to deliver financially sustainable services by providing strategic advice and support. This is underpinned by a Corporate Function that manages the strategic financing issues and provides the budget setting and accounting framework for the organisation.	Further develop the Business Management & Monitoring Report to improve visibility and links between performance, risk and finance reporting and highlight key issues that need to be considered.	<b>GREEN</b>
<b>3. Long to Medium-Term Financial Management</b>				
F	The authority has carried out a credible and transparent financial resilience assessment	<p>Financial resilience is considered as part of the Leadership Risk Register.</p> <p>The forecast level of General Balances is reported against the minimum risk assessed level for balances monthly taking into account the latest monitoring position in the current year.</p>		<b>GREEN</b>
G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	The Financial Strategy and MTFs outline the financial challenges and opportunities facing the Council over the medium term. Business and Budget Planning Reports to Cabinet clearly set out the financial planning environment, risks and any assumptions made.		<b>GREEN</b>

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Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
H	The authority complies with the CIPFA “Prudential Code for Capital Finance in Local Authorities”	An annual Capital and Investment Strategy is set by Council alongside a ten-year Capital Programme, Treasury Management Strategy, Annual Investment Strategy and Minimum Revenue Provision Policy. The Capital Programme is monitored monthly with reports produced quarterly for CEDR and Cabinet. Mid-term and Outturn Treasury Management reports are taken to Audit & Governance Committee, Cabinet and Council, including monitoring of Prudential Indicators.		<b>GREEN</b>
I	The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans	The Council has an integrated Business and Budget Planning Process with a multi-year MTFs linked to service plans and performance reporting through the Business Management & Monitoring Report.	Continue to build the link between service plans and budgets and further improve the linkages between service performance and financial outcomes through enhancements to the Business Management & Monitoring Report.	<b>GREEN</b>
<b>4. The Annual Budget</b>				
J	The authority complies with its statutory obligations in respect of the budget setting process	The Council produces an annual balanced budget and supporting documentation within the necessary timeframe.		<b>GREEN</b>
K	The budget report includes a statement by the CFO on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves	The CFO’s Section 25 report accompanies the suite of Budget documents and includes a commentary on the adequacy of proposed financial reserves with reference to CIPFA’s Resilience Index as well as assessed compliance with the FM Code.		<b>GREEN</b>

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Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
5.	<b>Stakeholder Engagement and Business Plans</b>			
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget	<p>The Council undertakes an annual public consultation on the budget proposals.</p> <p>Engagement on the Oxfordshire Fair Deal Alliance's priorities took place in autumn 2021 with consultation on detailed budget proposals running from early December 2021 to January 2022.</p> <p>The Performance &amp; Corporate Services Overview &amp; Scrutiny Committee considers and comments upon the budget proposals ahead of the budget being agreed by Council.</p>	Engagement & Consultation feedback will be used to inform the development of the council's strategic plan.	<b>GREEN</b>
M	The authority uses an appropriate documented options appraisal methodology to demonstrate the value for money of its decisions	<p>A business case is required for all capital schemes which sets out alternative options, the reasons for discounting them and benefits of progressing with the scheme.</p> <p>All tenders consider VfM by considering the quality of service and not just price – the appraisal process is documented.</p>	Planned improvements to capital governance processes will strengthen capacity for scrutiny of business cases and plans for capital schemes.	<b>GREEN</b>

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Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
<b>6. Monitoring Financial Performance</b>				
N	The Leadership Team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability	The monthly Business Management and Monitoring Report to Cabinet enables the council's leadership team and Cabinet to respond to emerging risks and to take action to manage those.	As part of planned improvements to capital governance and reporting, the quarterly Capital Programme monitoring report requires enhancement to better reflect performance and the delivery of outcomes linked to the completion of capital schemes.	<b>GREEN</b>
O	The Leadership Team monitors the elements of its balance sheet that pose a significant risk to financial sustainability	The monthly Business Management and Monitoring Report to Cabinet includes monitoring of key balance sheet items including balances, reserves, debtors, and cash (including the performance of Treasury Management).	Increase visibility of relevant balance sheet items for directorate leadership teams as part of process to sign off the Business Management & Monitoring Report.	<b>GREEN</b>
<b>7. External Financial Reporting</b>				
P	The CFO has personal and statutory responsibility for ensuring that the statement of accounts produced by the local authority complies with the reporting requirements of the "Code of Practice on Local Authority Accounting in the United Kingdom" (The Code)	The annual accounts are produced in compliance with The Code and have received an unqualified audit opinion. Statutory deadlines for publication of the accounts are consistently met. The audit of the 2020/21 accounts is on-going as at January 2022 following a requirement to restate fixed asset valuations.		<b>GREEN</b>
Q	The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions	The council's leadership team and Cabinet consider outturn report and year end variances in a timely manner enabling strategic financial decisions to be made as necessary.		<b>GREEN</b>

## **Earmarked Reserves and General Balances Policy Statement 2022/23**

### **Introduction**

1. This paper sets out the Council's policies underpinning the maintenance of a level of general balances and earmarked reserves within the Council's accounts.

### **Statutory Position**

2. A local authority is not permitted to allow its spending to exceed its available resources so that overall it would be in deficit. Sections 32 and 43 of the Local Government Finance Act 1992 require authorities to have regard to the level of balances and reserves needed for meeting future estimated future expenditure when calculating the council tax requirement.
3. Balances and reserves can be held for three main purposes:
  - A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing, this forms part of general reserves
  - A contingency to cushion the impact of unexpected events or emergencies, this forms part of general balances;
  - A means of building up funds often referred to as earmarked reserves, to meet known or predicted liabilities
4. This policy statement is concerned with general balances and earmarked reserves as defined above.

### **Purpose of balances and reserves**

5. The Council maintains general balances in order to provide a contingency against unplanned or unexpected events.
6. Although there is no recognised official guidance on the level of general balances to be maintained, the key factor is that the level should be justifiable in the context of local circumstances. The council's external auditor comments on the level of balances and reserves as part of the annual audit of the Council's financial position. Financial regulations require Council to decide on the level of general balances it wishes to maintain before it can decide the level of council tax. This will be done as part of the annual budget setting process.
7. Whilst general balances are unallocated, earmarked reserves are held for a specific purpose and to mitigate against potential future known or predicted liabilities.

## Planned use of balances and reserves

8. Planned use of earmarked reserves or general balances in setting a budget each year is an acceptable approach subject to the level of reserves being adequate and necessary, albeit recognising that it is only a one-off measure. Any planned use of, or contribution to, earmarked reserves or balances must be included as part of the budget setting process each year.
9. In accordance with the Council's Financial Procedure Rules, any new reserves or a change in the purpose of earmarked reserves requires Cabinet approval. Contributions to or use of earmarked reserves is reported to Cabinet as part of the monthly Business Management & Monitoring Report Those greater than £1m require endorsement by Cabinet.

## Level of General Balances

10. It is considered prudent to maintain a level of balances commensurate with risk, and a risk assessment is undertaken annually by the Section 151 officer (Director of Finance), as part of the budget setting process. CIPFA's Financial Resilience Index provides information on the level of general balances for all authorities. The average percentage of net revenue budget held for general balances by County Councils in 2019/20 was 5.1%.
11. The risk assessment for 2022/23 has determined that balances should be held at £28.9m, compared to £28.8m for 2021/22. This is equivalent to 5.6% of the proposed net revenue budget for 2022/23 and equates to around three weeks net expenditure. The assessed risk for 2022/23 is similar to that for 2021/22 reflecting the changing risk environment that has emerged as a result of the COVID-19 pandemic. Balances will be maintained at minimum of the risk assessed level for 2022/23, or more depending on the 2021/22 outturn position. Details of the risk assessment are set out as annex 1 to this policy statement.
12. Based on the latest 2021/22 Business Management & Monitoring Report to Cabinet in November 2021, the expected level of balances at 31 March 2022 is currently £32.0m. The proposed MTFS includes an annual contribution to balances of £1.0m each year to replenish any use of balances from the previous year. Given the expected level of balances at 1 April 2022 is expected to be £33.0m, £4.1m more than the risk assessed level, it is proposed that a contribution of £3.0m is made to the Capital Reserve to contribute towards the programme and schemes set out in Paragraph 16 below.

## Earmarked Reserves

13. Annex 2 sets out the actual level of earmarked reserves at 31 March 2021 and expected level at 31 March each year to 2026 as well as a description of each reserve. Issues of significance are set out in the paragraphs below.



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14. Excluding schools, earmarked reserves are forecast to be £134.8m at 1 April 2022, reducing over the medium term to £92.9m by 2025/26.
15. This position does not take into account an estimated deficit on the DSG Reserve in relation to High Needs of £137.4m by 2025/26.

### **Use of existing reserves**

16. The proposed budget for 2022/23 includes the use of £14.0m one-off funding available from earmarked reserves and general balances to contribute to the Capital Reserve to meet the costs of the 20 MPH Speed Limit Programme (£8m) and the Zero Emission Buses Regional Areas (ZEBRA) Schemes (£6m):
  - £7.0m contribution from the Budget Priorities Reserve
  - £1.0m contribution from the Budget Equalisations Reserve
  - £3.0m contribution from the Council Tax Collection Fund reserve

### Capital Reserve

17. The Capital Reserve includes funds held to meet the cost of borrowing to finance the capital programme. The proposed budget includes an annual contribution to the reserve of £5.3m from 2022/23 to meet up to £90m of borrowing to fund the capital programme.

### Demographic Risk Reserve

18. In light of the significant pressures relating to High Needs and other budgets with demographic volatility a demographic risk reserve was created in 2019/20. The existing MTFS includes an annual contribution to the reserve of £4.0m from 2022/23. The forecast reserve totals £25.0m by 2025/26. This reserve will in part offset the impact of carrying the negative DSG reserve on the Council's cashflow and improve the financial resilience position.

### Budget Priorities Reserve

19. The existing MTFS includes an annual budgeted contribution of £1.8m to the Budget Priorities reserve. This reserve is to fund the priorities of the Council. It is proposed that £7.0m of this reserve is transferred to the Capital Reserve to contribute towards the cost of the programmes referred to in paragraph 16 above.
20. The proposed budget includes a contribution to the Budget Priorities Reserve of £7.6m to be used in 2022/23 for projects which align with the nine priorities of the administration. This contribution arises from additional one-off funding announced as part of the Provisional Local Government Finance Settlement in December 2021, plus the impact of the late notification of additional one-off income from Council Tax Collection Fund and Business Rates forecasts received in late January 2022.

### Budget Equalisation Reserve

21. The Budget Equalisation Reserve is used to smooth the timing differences between funding changes and emerging pressures over the period of the MTFS. The level of reserve is sufficient over the medium term and it is proposed to transfer £1.0m of the reserve in 2022/23 to the Capital Reserve to contribute towards the cost of the programmes referred to in paragraph 16 above.

### COVID-19 Reserve

22. The balance of unused COVID-19 funding available at the end of 2021/22 is expected to be £23.4m. Section 4.2.1 of this report sets out the proposed use of the reserve in 2022/23 and over the medium term. In total £20.1m is proposed to be used by 2025/26, leaving an uncommitted balance of £3.3m available for unplanned or unexpected costs.

### Council Tax Collection Fund Reserve

23. Due to the anticipated impact of the COVID-19 pandemic, the Council Tax Collection Fund Reserve was created in 2020/21 to manage an anticipated deficit on the district and city council's collection funds, of which the county council's share is approximately 90%. The reserve was not required in 2021/22 and latest estimates suggest there is more in this reserve than may be required over the medium term. Therefore, it is proposed that £3.0m is transferred to the Capital Reserve to contribute towards the cost of the programmes referred to in paragraph 16 above.

### Dedicated Schools Grant (DSG) Unusable Reserve

24. The School and Early Years Finance (England) Regulations 2020 stipulate that a deficit on the DSG must be carried forward to be funded from future DSG income unless permission is sought from the Secretary of State for Education to fund the deficit from general resources.

25. Further clarification of the accounting treatment for deficit DSG balances was provided by the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2020. These stipulated that where a local authority has a deficit in respect of its school budget for a financial year beginning on 1st April 2020, 2021 or 2022, the authority—

(a) must not charge to a revenue account an amount in respect of that deficit; and

(b) must charge the amount of the deficit to an account established, charged and used solely for the purpose of recognising deficits in respect of its school budget

26. As a result of this, an unusable reserve has been created on the balance sheet to hold the negative balance. This is different to the previous accounting

## Section 4.6

treatment where the negative balance was held within the Council's total Earmarked Reserves. Unusable reserves are usually created to hold accounting adjustments that cannot be charged to the general fund and have no cash value. The new DSG unusable reserve is unique in that it the deficit balance has a real impact on the Council's cash balance.

27. As at 31 March 2021, the DSG Unusable Reserve had an overall negative balance of £11.5m of which a negative balance of £18.1m related to High Needs DSG. This reserve will continue to increase in deficit over the MTFS period and is forecast to be in deficit to £28.4m (of which High Needs is a deficit of £34.2m) at 31 March 2022. Based on current levels of demand, it is anticipated that the reserve could reach a deficit of £199.9m (of which High Needs is £201.9m) by the end of 2025/26.
28. The regulations which require the negative balance to be held in an unusable reserve come to an end on 1 April 2023. If a solution is not found or extension of the regulations is not granted the balance on the reserve will transfer back to the Council's total Earmarked Reserves. If this happens, it materially impacts on the overall level of reserves and by 2025/26, the Council would be in a position where its total reserves were negative.

## 2022/23 risk assessment for determining appropriate level of balances

Area of risk	2022/23 £m	Explanation of risk/justification of balances	2021/22 £m
Emergencies	5.2	An allowance of 1.0% of annual net operating budget for the cost of responding to emergencies that falls outside of eligibility for the Bellwin Scheme	4.8
Directorate overspends	8.4	Risk that directorates will overspend due to unforeseen pressures, demography or demand (based on a 3.0% adverse variance less available Contingency budget).	9.3
Non-achievement of planned savings	4.3	Risk that savings are not achieved. Assumes 25% are not achieved	3.9
Contingent liabilities & insurance risk	4.5	Possible liabilities for which no provision has been made or funding set aside in an earmarked reserve (0.5% of gross expenditure or minimum to meet quantified contingent liabilities)	4.3
Major contracts & 3rd party spend	6.5	Risk of contractors failing, mis-specification, or non-delivery plus contract costs increase by more than allowed for in the budget - calculated as 2.0% of estimated spend on major contracts and third party spend	6.5
<b>Total</b>	<b>28.9</b>		<b>28.8</b>

## Forecast Earmarked Reserves 2021/22 to 2025/26

Name	Actual Balance at 1 April 2021 £m	Movement £m	Forecast Balance at 31 March 2022 £m	Movement £m	Forecast Balance at 31 March 2023 £m	Movement £m	Forecast Balance at 31 March 2024 £m	Movement £m	Forecast Balance at 31 March 2025 £m	Movement £m	Forecast Balance at 31 March 2026 £m
Schools	11.8	0.0	11.8	0.0	11.8	0.0	11.8	0.0	11.8	0.0	11.8
Vehicle and Equipment	2.1	0.3	2.4	-0.8	1.6	-0.5	1.1	-0.1	1.0	0.3	1.3
Grants and Contributions	20.8	-11.7	9.1	3.9	4.8	-0.3	4.7	-0.1	4.6	0.0	4.6
Government Initiatives	2.1	-0.7	1.4	-0.2	1.2	0.0	1.2	0.0	1.2	0.0	1.2
Trading Accounts	0.5	-0.1	0.4	-0.1	0.3	0.0	0.2	0.0	0.2	0.0	0.2
Council Elections	0.7	-0.4	0.4	0.2	0.6	0.2	0.8	-0.5	0.3	0.0	0.3
Partnerships	3.0	-2.0	1.0	-1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
On Street Car Parking	3.1	-1.3	1.9	-0.9	1.0	-0.8	0.2	0.0	0.2	0.0	0.2
Insurance	12.5	0.0	12.5	0.0	12.5	0.0	12.5	0.0	12.5	0.0	12.5
Capital	47.4	-2.4	45.0	6.6	51.6	-15.5	36.1	-0.9	35.2	-8.2	27.0
Demographic Risk	6.0	3.0	9.0	4.0	13.0	4.0	17.0	4.0	21.0	4.0	25.0
Budget Priorities	14.6	-3.0	11.6	-6.8	4.8	-1.2	3.6	-1.2	2.4	1.8	4.2
Budget Equalisation	0.0	0.0	0.0	1.8	1.8	4.2	6.0	1.2	7.2	-1.3	5.9
COVID-19	14.2	9.2	23.4	-8.4	15.0	-6.3	8.6	-3.2	5.5	-2.1	3.3
Transformation	1.1	1.7	2.8	-1.3	1.5	0.0	1.5	0.0	1.5	0.0	1.5
Redundancy	1.8	1.0	2.8	-1.0	1.8	0.0	1.8	0.0	1.8	0.0	1.8
Investment Pump Priming	2.0	0.0	2.0	0.0	2.0	0.0	2.0	0.0	2.0	0.0	2.0
Business Rates	1.1	2.0	3.1	-0.6	2.5	-0.6	1.9	0.0	1.9	0.0	1.9
Council Tax Collection Fund	6.0	0.0	6.0	-5.0	1.0	-1.0	0.0	0.0	0.0	0.0	0.0
<b>Total Reserves Excl Schools</b>	<b>139.7</b>	<b>-5.1</b>	<b>134.8</b>	<b>-9.6</b>	<b>117.0</b>	<b>-17.8</b>	<b>99.2</b>	<b>-0.8</b>	<b>98.5</b>	<b>-5.5</b>	<b>92.9</b>
<b>Total Earmarked Reserves</b>	<b>151.5</b>	<b>-5.1</b>	<b>146.6</b>	<b>-9.6</b>	<b>128.8</b>	<b>-17.8</b>	<b>111.0</b>	<b>-0.8</b>	<b>110.3</b>	<b>-5.5</b>	<b>104.7</b>
DSG Unuseable Reserve *	-11.5	-16.9	-28.4	-20.3	-48.7	-32.3	-81.0	-49.3	-130.3	-69.6	-199.9
<b>Total All Reserves</b>	<b>140.0</b>	<b>-22.0</b>	<b>118.2</b>	<b>-29.9</b>	<b>80.1</b>	<b>-50.1</b>	<b>30.0</b>	<b>-50.1</b>	<b>-20.0</b>	<b>-75.1</b>	<b>-95.2</b>

\* Refer to Paragraphs 22 - 26 for details

## Forecast Earmarked Reserves 2021/22 to 2025/26

Name	Description
Schools	The scheme of Local Management of Schools (Education Reform Act 1988) requires individual schools carry forward surpluses and deficits.
Vehicle and Equipment	To fund future replacement of vehicles and equipment
Grants and Contributions	Holds overspent or underspent grants & contributions committed to be spent or recovered in future years. Excludes balance relating to DSG.
Government Initiatives	Holds underspends on budgets funded by ringfenced specific grants relating Government initiatives or agreed outcomes.
Trading Accounts	Holds funds relating to traded activities which are carried forward each year (whether surplus or deficit).
Council Elections	To meet the cost of the County Council elections every four years.
Partnerships	Holds funds relating to partnership arrangements including funds held on behalf of the Oxfordshire Waste Partnership.
On Street Car Parking	Balance under the operation of the Road Traffic Regulation Act 1984 (Section 55).
Insurance	Covers the Council for insurance claims that, based in previous experience, are likely to be received and other insurance related issues.
Capital	For financing capital expenditure in future years as set out in the Capital Programme.
Demographic Risk	Held to improve the financial resilience of the council in relation to the impact of carrying a negative DSG High Needs balance.
Budget Priorities	Reserve to support the priorities of the Council and the MTFS.
Budget Equalisation	To manage the timing differences between funding changes and emerging pressures over the period of the MTFS.
COVID-19	To meet the costs associated with COVID-19.
Transformation	To meet the costs of the transformation programme including service redesign.
Redundancy	To meet the costs of any redundancy and pension strain costs.
Investment Pump Priming	To fund the feasibility costs of schemes, which until the point of scheme approval remain a revenue cost.
Business Rates	To smooth out any volatility in the business rates collected by the District Councils and City Council on behalf of the County Council.
Council Tax Collection Fund	To smooth out any volatility in the council tax collected by the District Councils and City Council on behalf of the County Council.

## **Oxfordshire County Council**

### **4.7 – Summary Equality Impact Assessment**

November 2021

## Section 1: Summary details

<b>Directorate and Service Area</b>	All Directorates and Service Areas
<b>What is being assessed</b> (e.g. name of policy, procedure, project, service or proposed service change).	This assessment sets out the overall impact that the budget and business planning proposals have on a range of equality and diversity characteristics, including the nine protected characteristics defined under the Equality Act 2010, and sets out any mitigations that have been put in place against possible negative impacts.
<b>Is this a new or existing function or policy?</b>	This Equality Impact Assessment provides an overview of the 2022/23 budget and business planning proposals and so comments on changes to existing programmes as well as new proposals.
<b>Summary of assessment</b> Briefly summarise the policy or proposed service change. Summarise possible impacts. Does the proposal bias, discriminate or unfairly disadvantage individuals or groups within the community? (following completion of the assessment).	<p>This assessment covers the overall budget and business planning proposal for Oxfordshire County Council and seeks to highlight key evidence and intelligence that the Council has used to assess the impact of its budget proposals on the nine protected characteristics set out in the Equality Act 2010. The Council has also assessed the impact on those living in rural areas, those living with social deprivation, armed forces communities and carers.</p> <p>An initial review of all proposals was completed by the corporate policy team to review the impact of savings and determine where mitigations would be required. Individual Equality Impact Assessments will be finalised following approval of budget proposals for any required policy change that could have a negative impact.</p> <p>The assessment has not identified any bias, unfair advantage or disadvantage to any groups or individuals. Where potential negative impacts have been identified, mitigations have been put in place to reduce impact.</p>
<b>Completed By</b>	Emily Schofield, Acting Head of Strategy
<b>Date of Assessment</b>	November 2021

## Section 2: Detail of proposal



<p><b>Context / Background</b></p> <p>Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.</p>	<p>The Council’s budget and business planning proposals are designed to enable us to lead positive change – working in partnership to make Oxfordshire a greener, fairer and healthier county. Our nine strategic priorities are:</p> <ol style="list-style-type: none"> <li>1. Put action to address the climate emergency at the heart of our work.</li> <li>2. Tackle inequalities in Oxfordshire.</li> <li>3. Prioritise the health and wellbeing of residents.</li> <li>4. Support carers and the social care system.</li> <li>5. Invest in an inclusive, integrated and sustainable transport network.</li> <li>6. Preserve and improve access to nature and green spaces.</li> <li>7. Create opportunities for children and young people to reach their full potential.</li> <li>8. Play our part in a vibrant local democracy.</li> <li>9. Work with local businesses and partners for environmental, economic and social benefit.</li> </ol> <p>This budget and business planning round has been impacted due to facing an uncertain funding situation. There has been a commitment from government in its autumn budget to provide new grant funding for councils over the next three years to support vital local services, however, details remain unclear. The ongoing impact of COVID-19 is continuing to place significant pressures on our day to day services, and also affects our income streams. Added to this, our population is growing and ageing at one of the fastest rates in our history, which puts more pressure on our budgets and services. This means we need to make additional savings on top of those already agreed for our 2022/23 budget.</p>
<p><b>Proposals</b></p> <p>Explain the detail of the proposals, including why this has been decided as the best course of action.</p>	<p>This impact assessment covers all savings proposals across Commercial Development, Assets and Investment, Children’s Services, Environment and Place, Public Health, Adults and Housing Services, Customers, Organisational Development and Resources. Details of proposals are set out in the main Budget and Business Planning proposals.</p>
<p><b>Evidence / Intelligence</b></p> <p>List and explain any data, consultation outcomes, research</p>	<p>In considering the impact of budget proposals before they are formally agreed, the Council undertakes a detailed process of democratic and community engagement. This includes:</p>

<p>findings, feedback from service users and stakeholders etc, that supports your proposals and can help to inform the judgements you make about potential impact on different individuals, communities or groups and our ability to deliver our climate commitments.</p>	<ul style="list-style-type: none"> <li>• Using the Oxfordshire Joint Strategic Needs Assessment (JSNA) of health and wellbeing needs to consider the impact of proposals as they are drawn up and in the development of this overarching assessment. The Council's JSNA can be found <a href="#">here</a>;</li> <li>• A public consultation process, the results of which are published alongside the Budget and Business Planning proposals;</li> <li>• A democratic process including agreement of proposals by Cabinet, analysis and comment on those proposals by Audit and Governance Committee, and adoption of the budget by Full Council. Each of these stages provides an opportunity to invite comment and engagement from the public and representatives of particular organisations or population groups.</li> </ul>
<p><b>Alternatives considered / rejected</b></p> <p>Summarise any other approaches that have been considered in developing the policy or proposed service change, and the reasons why these were not adopted. This could include reasons why doing nothing is not an option.</p>	<p>The council must seek to find savings in order to mitigate the financial pressures as set out above. Savings proposals must be put forward for consideration.</p>

**Section 3: Impact Assessment - Protected Characteristics – see next page**

**Age:** In mid-2019 there were 691,700 residents in Oxfordshire. 22% of the population are resident in Oxford City, 38% in the county's main towns and the remaining 40% in smaller towns and villages. Oxfordshire's population is expected to rise to 832,300 by 2029. In that time, the number of residents aged 65 and over is expected to grow by 23%, compared with 14% of working age residents, and children by 12%.

The proposal to move the Fire Cadets to a charitable status should provide a more inclusive initiative which will enable more children and young people to join. As this proposal is developed, a dedicated EIA will be completed. The proposal to seek efficiencies in Obesity and Physical Activity budgets will aim to develop a programme to support children who have been identified as very overweight or obese, and this proposal will address the gap in current support provision. A dedicated EIA has been completed for this budget proposal.

**Disability:** Around 19% of the South East population have a disability. As of 1 April 2020, there were 1,672 adults receiving long term social care for learning disabilities in Oxfordshire from Oxfordshire County Council Adult Social Care services. In 2019-20 there were a total of 3,025 people with learning disabilities (all ages) registered with GP practices in Oxfordshire Clinical Commissioning Group. According to the school census (January 2020) in Oxfordshire there was a total of 6,391 pupils with learning difficulties (including specific, moderate, severe, profound and multiple) in schools in Oxfordshire. In January 2020, there were 1,938 pupils in Oxfordshire registered with their primary/main type of need as Autism Spectrum Disorder, 2% of all pupils.

The proposal to increase Pay and Display fees in Oxford City will not extend to residents eligible for the Blue Badge scheme. A dedicated EIA has been completed for this budget proposal.

**Gender Identity:** There is limited information available on gender identity and data at a local level is not available. During the 2019-20 financial year, there were 445 applications for gender recognition certificates in the UK but this will be under representative of those whose gender identity does not match the sex they were assigned at birth. No specific issues relating to gender reassignment have been identified as likely to arise as a result of these proposals.

**Pregnancy and Maternity:** There were 7,287 live births in Oxfordshire in 2019. Oxfordshire had an above-average proportion of births to older mothers. No specific issues relating to pregnancy and maternity have been identified as likely to arise as a result of these proposals.

**Marriage and Civil Partnership:** At the time of the 2011 Census there were 128,400 married households in Oxfordshire and 682 registered same-sex civil partnerships. Same sex marriage became legal in 2014. In 2017 in Oxfordshire there were 3,224 marriages of opposite sex couples and 79 same-sex marriages. No specific issues relating to marriage and civil partnership have been identified as likely to arise as a result of these proposals.

**Race including ethnic or national origin, colour or nationality:** In 2011, there were 107,000 people in Oxfordshire of an ethnic minority background (non white British) up from 60,900 in 2001. The proportion of the population from ethnic minority backgrounds in Oxfordshire increased to 16% in 2011, remaining below the England average (20%).

At the time of the 2011 Census, there were 623 people living in Oxfordshire identifying as Gypsy or Irish Traveller. The proposal to increase recovery rent and utility costs recovery from residents in council owned Traveller sites, aims to provide a holistic approach to supporting residents in rent and utilities arrears. This proposal has a dedicated EIA which is included in the budget consultation documents.

**Religion or belief:** The question on religion and belief in the 2011 Census survey was voluntary and 65% of residents in Oxfordshire responded to this question. 93% of those that responded said that they were Christian, the largest non-Christian group stated that they were Muslim with 15,700 residents in the county and 28% of respondents said that they had no religion or belief. This impact assessment has identified no specific impact of our budget and business planning proposals on religion or belief.

**Sex:** As of mid-2019 there were 344,030 (49.7%) males and 347,637 (50.3%) females living in Oxfordshire. In 2017-19, cancer was the leading cause of death in Oxfordshire, followed by Heart Disease and stroke for males and Dementia for females. This impact assessment has identified no specific impact of our budget and business planning proposals on sex.

**Sexual Orientation:** There is limited data on sexual orientation defined as people identifying as heterosexual/straight, gay/lesbian, bisexual or another sexual attraction. It was estimated that there was a total of 12,300 people aged 16+ in Oxfordshire identifying as Lesbian, Gay or Bisexual in 2018. This impact assessment has identified no specific impact of our budget and business planning proposals on sexual orientation.

**Rural Communities:** Oxfordshire is the most rural county in the South East at 2.6 people per hectare and 40% of our population live in smaller towns and villages. This impact assessment has identified no specific impact of our budget and business planning proposals on rural communities.

**Armed Forces:** In April 2020 there were 9,360 regular armed forces personnel stationed in Oxfordshire and as of March 2020 there were 6,623 recipients of pensions/compensation under the Armed Forces Pension Scheme, War Pension Scheme and Armed Forces Compensation Scheme in the county. This impact assessment has identified no specific impact of our budget and business planning proposals on the Armed Forces.

**Carers:** In 2019-20 there were a total of 4,540 carers in Oxfordshire who were registered and receiving a service in the form of a carer's assessment or direct payment from a pooled budget. According to the Census 2011 survey, 61,100 residents were providing unpaid care. No specific issues relating to carers have been identified as likely to arise as a result of these proposals.

**Care leavers:** Care leavers face many challenges as they move into adulthood, such as those relating to careers, education, accommodation and personal change. As of 31 March 2020, there were 291 care leavers in Oxfordshire. This impact assessment has identified no specific impact of our budget and business planning proposals on Care Leavers.

**Areas of Social Deprivation:** Although Oxfordshire is generally considered to be relatively affluent, there are pockets of deprivation. According to the Indices of Multiple Deprivation (IMD 2019) Oxfordshire had 1 out of 407 Lower Super Output Areas (LSOAs) ranked within the 10% most deprived areas nationally, part of the Northfield Brook ward in south east Oxford. A further 16 areas were ranked in the 20% most deprived areas nationally, 9 in Oxford City, 6 in Banbury and 1 in Abingdon.

The proposal to review home to school transport could impact those in areas of social deprivation, should the review lead to the adjustment of the price of the spare seat scheme. As this proposal is explored, a full EIA will be developed alongside policy development to ensure that any negative impacts arising from the recommendations have appropriate mitigations in place. The proposal to move the Fire Cadets to a charitable status should enable a more inclusive initiative which will enable more children and young people to join. As this proposal is developed, a dedicated EIA will be completed

The overall budget proposals have been developed with the objective of effectively targeting services so that we continue to meet the needs of the most vulnerable, including those living with deprivation, and fulfil our statutory duties. All proposals that will have an impact, positive or negative, on any protected characteristic or on rural communities, armed forces, carers or areas of social deprivation, will have an individual EIA completed alongside policy development, to ensure full compliance to our commitment to Equality, Diversity and Inclusion.

## **Oxfordshire County council**

### **4.8 - Overarching climate impact assessment of OCC 2022-23 revenue budget proposals**

This overarching climate impact assessment provides a high-level assessment of the potential impact of proposed changes to the revenue budget on the council's ability to meet climate action commitments. It does not cover the ongoing revenue budget or capital budget proposals.

#### **Context**

In 2019, OCC declared a climate emergency and committed to prioritising climate action in decision making. More recently, a climate action framework was approved that commits the council to:

- Being carbon neutral in its operations by 2030
- Enabling a zero-carbon Oxfordshire by 2050.

#### **What is a Climate impact Assessment**

The assessment is intended to ensure that our decisions are aligned with climate action commitments, that the impacts of revenue budget proposals are considered, with the potential benefits maximised and possible challenges mitigated, to the extent possible within overall funding available

Services are asked to assess how their revenue budget proposals affect the council's ability to reduce emissions from our buildings, our fleet, staff travel, purchased products and services (including construction), and to enable emission reductions in maintained schools and at a county level.

#### **High-level assessment of climate action impact of revenue budget proposals**

Some of the revenue proposals put forward were deemed by services to not impact the council's ability to meet its climate action commitments and, as such, were not assessed.

Revenue proposals were identified that will help reduce carbon emissions, particularly those relating to increased support for community action.

A new climate outreach post will provide decarbonisation advice to council staff, schools, local businesses, parish and town councils, and local groups, while additional funding for the Community Action Groups Oxfordshire programme will help

residents to step up action on waste reduction, recycling, energy, biodiversity, and carbon sequestration.

Further specific positive climate impact is assessed for the expansion of the environment team to respond to the new Environment Bill, namely through the development of the local Nature Recovery Strategy (NRS). Measures arising from the implementation of the NRS will be beneficial in sequestering carbon in natural features and habitats.

Changes to on-street parking fees in Oxford could reduce carbon emissions by encouraging drivers to walk, cycle or use public transport. The repurposed funding for obesity and physical activity is also expected to promote active travel as a way of embedding physical activity into every day life.

Finally, the adoption of a digital post room will allow the council to reduce staff travel and the carbon footprint of its estate.

No negative climate impacts were identified for the revenue budget proposals submitted.



## Section 4.9.1

# Engagement feedback on the Oxfordshire Fair Deal Alliance's priorities

## Introduction

1. Throughout October and continuing into November 2021, we have undertaken public and stakeholder engagement to support the development of the council's new strategic plan and the 2022/23 budget setting process.
2. This had five strands:
  - A residents' survey to understand residents' priorities and experiences.
  - Public discussion groups.
  - Young people's discussion groups to ensure that young people's voices are included.
  - Stakeholder workshops and survey – with participation from the voluntary and community sector and town and parish councils.
  - Councillor engagement and survey – discussions at locality groups and follow-up survey to ensure the views of all county councillors were sought.

## Methodology summary and what we did

3. The following table describes the methodology used and responses received.

Engagement strand	Methodology	Responses
<b>Strand 1: Residents' survey</b> 4 October - 21 November 2021  Conducted by independent agency, Marketing Means	Postal survey sent to 4,841 households, stratified by district and postcode.  Sent to a random sample of 4,841 households, stratified by districts and postcode.  Representative of the adult population of Oxfordshire to +/- 3% @95% level of confidence.  Option to respond by post or online.	<ul style="list-style-type: none"><li>• 1,091 responses received.</li><li>• Mix of post and online, giving a response rate of 23%.</li><li>• Final data has been weighted by local authority area, age and gender against the ONS 2019 mid-year estimates to reflect Oxfordshire's population as a whole.</li></ul>
<b>Strand 2: Public discussion groups</b>  12 October - 10 November 2021	Eight, online (Zoom) group discussions with adults 18+, six main ones and two top-up groups.	<ul style="list-style-type: none"><li>• Engaged 35 people.</li></ul>

<p>Qualitative research conducted by independent agency Ask for Research.</p>	<p>Participants were recruited to reflect different geographies (urban, market town and rural) and life stages (young adults who are pre-children, families, empty nesters).</p>	
<p><b>Strand 3: Young people's discussion groups</b></p> <p>Conducted by independent agency, Families, Kids and Youth.</p> <p>18 October - 27 October 2021</p>	<p>Five online group discussions with children and young people aged between 11 and 17, plus feedback from one person who could not join a group.</p> <p>The groups were filmed (with some GDPR restrictions on use/sharing).</p> <p>Most participants were recruited to reflect different geographies (urban, market town, growing towns, and surrounding villages), except for one group that was made up solely of members of the council's Children in Care Council.</p>	<ul style="list-style-type: none"> <li>Engaged 29 people.</li> </ul>
<p><b>Strand 4: Stakeholder workshops and survey</b></p> <p>Conducted by the council led by the consultation and engagement team.</p> <p>Meetings: w/c 18 October 2021</p> <p>Survey hosted on Let's Talk Oxfordshire: 22 October - 7 November 2021.</p>	<p>Three workshops, two for town and parish councils and one for representatives of the voluntary, community and education sector. Led by Cabinet members and supported by officers.</p> <p>Stakeholders were given the opportunity to listen to a presentation on the priorities and strategic plan process and provide feedback.</p> <p>Participants were sent a follow-up online survey.</p>	<ul style="list-style-type: none"> <li>108 representatives from local councils accepted invitation, and 99 attended (some councils sent multiple attendees).</li> <li>66 representatives from the voluntary, community and education sector stakeholders accepted the invitation and 57 attended (some groups/organisations sent multiple attendees).</li> <li>29 responded to the online survey.</li> </ul>
<p><b>Strand 5: County councillor engagement and survey</b></p> <p>Conducted by the council led by the consultation and engagement team and strategy and policy team.</p> <p>Meetings: 4 October - 26 October 2021</p> <p>Survey hosted on Let's Talk Oxfordshire: 8 October - 7 November 2021.</p>	<p>Presentation and discussion on the agenda at 8 of the 9 councillor locality groups (the Thame locality group discussion did not go ahead due to IT issues).</p> <p>Councillors given the opportunity to listen to a presentation on the priorities and strategic plan process and provide feedback.</p> <p>All cllrs sent the survey.</p>	<ul style="list-style-type: none"> <li>All councillors given the opportunity to feedback.</li> <li>11 councillors responded to the online survey.</li> </ul>

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## **Feedback**

4. The five strands of engagement have generated a wealth of feedback and we are just starting to scratch the surface of what we have been told. All the strategic priorities are of interest, but relative importance depends on the audience groups.

## **Strand 1: Residents' survey**

5. The residents' survey has a much wider insight focus than solely the priorities. The wider findings will be shared with officers and councillors.
6. From the residents' survey, our only representative piece of research, a clear hierarchy of priorities emerged when residents were asked 'which two priorities do you think it is most important for the council to concentrate on'. Table 1 shows how prioritising the health and wellbeing of residents and putting action to address the climate emergency at the heart of our work were deemed most important. Table 2 shows the importance residents placed on the factors listed in making somewhere a good place to live compared to what they felt most needs improving.

Table 1

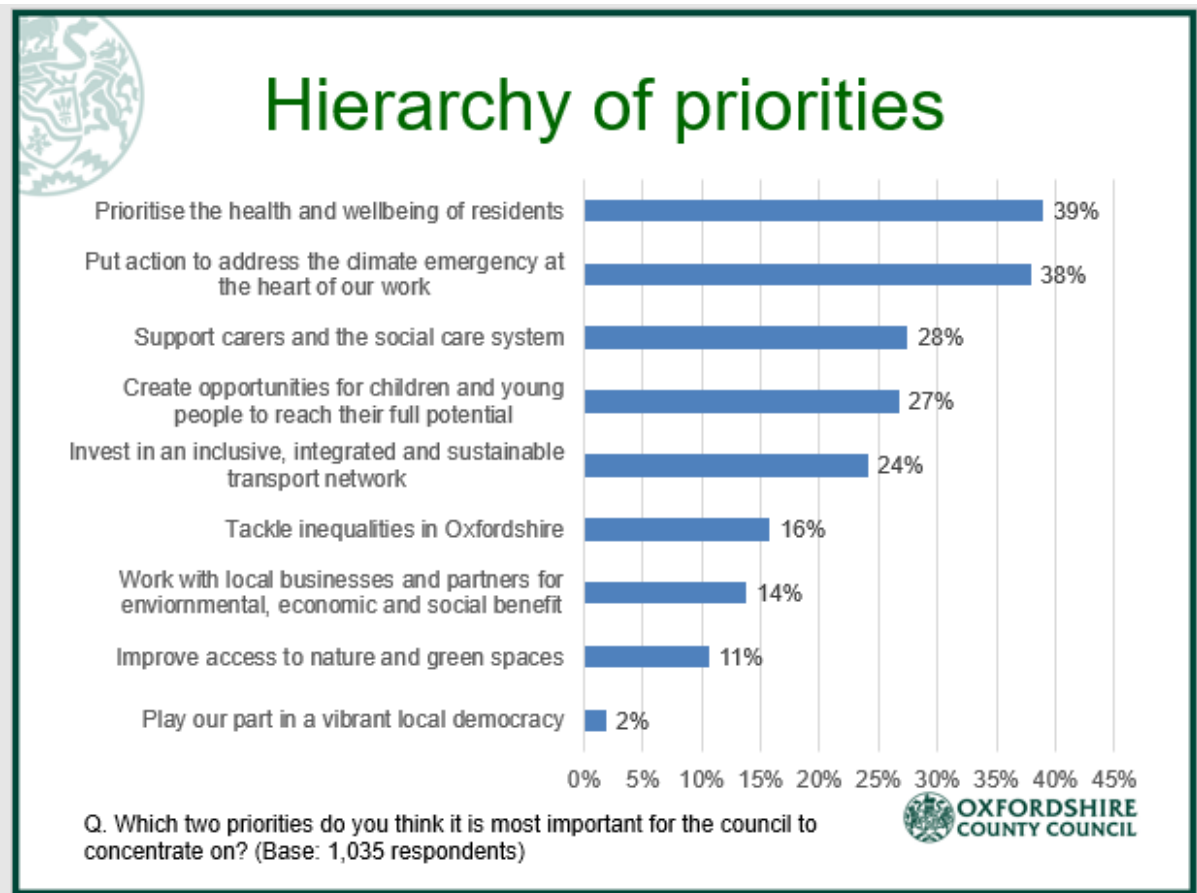
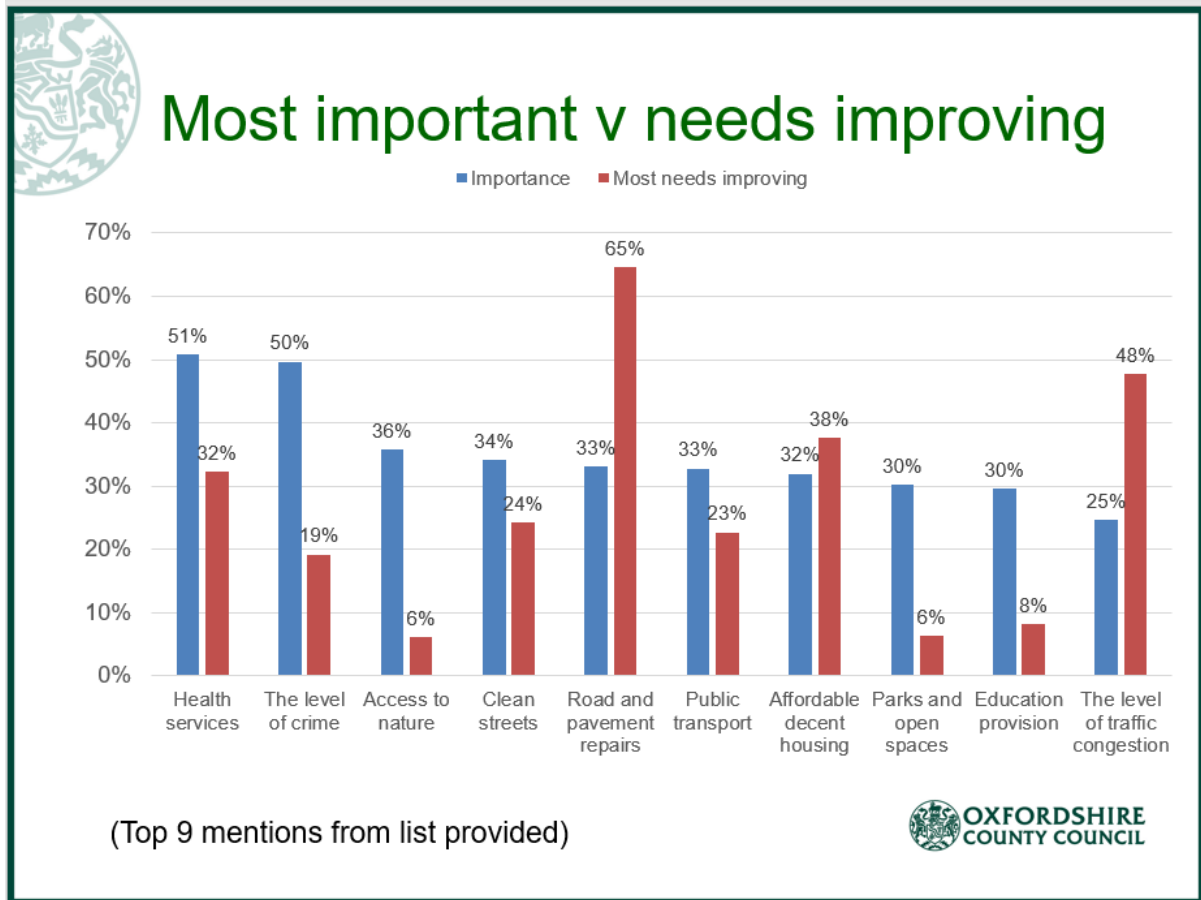


Table 2



## Strand 2: Public discussion groups

### Overall

- Residents were asked to rate the two priorities that they personally considered to be of most importance for the council to concentrate on as shown in table 3 below.
- All nine priorities are seen as **important**, but there is a clear division between the priorities that affect individuals and those that affect the wider county. Residents focus in the first instance on what is of importance and relevance directly to themselves and the people they care about.
- The clear top two strategic priorities:
  - prioritising the health and wellbeing of residents
  - creating opportunities for children and young people to reach their full potential.
- Residents recognised the interlinking of the priorities and if this could be better represented visually. They considered the scope of the nine priorities is huge, and the wording and intention positive, but they want this to be supported by realistic intent and detail.

11. Actions to support the nine priorities need to be relevant, support the future, build on strengths, achievable and their impacts need to be measurable. The wording of the actions itself needs to be accessible and inclusive.
12. Residents understand the council doesn't have endless resources and want the council to focus on what can be achieved, rather than wide-ranging promises.

**Table 3**



## Health

13. Health and wellbeing affect everyone, the outcomes of which everyone relies on. Important areas of health to focus on are physical health, mental health, healthy living, and accessibility for all.
14. The impact of the pandemic on the provision of health services was noted. Actions taken by volunteers to support health and wellbeing within the county could be supported by the council.
15. **Mental health:** While improvement in the openness regarding mental health is noted, this needs to be developed and built on. Support needs to be accessible and timely, with demand being exacerbated by the pandemic. Local support, amenities and programmes should be provided.

16. **Physical health:** We need to ensure equality of access for residents of all ages, physical abilities and income to sports and team sports. A specific focus on encouraging girls at a young age to participate was raised, as well as the need to encourage (not enforce) healthy eating when providing information, and access to support.

### **Children and young people**

17. Children and young people are seen as the future for the county. Creating opportunities for them to reach their full potential is crucial to achieving the vision for the county. Education is a significant contributor and the negative impacts of COVID-19 on schooling has resulted in both the loss of schooling and opportunities as well as its impacts on mental and physical health and social wellbeing.
18. Opportunities for older children need to ensure the demand for vocational options are supported, specifically with the availability of relevant apprenticeships, and there is equality of opportunity for all young people.
19. Out of school activities for both children and young people were crucial; these need to be inclusive, accessible and affordable.
20. **Inclusion is required from an early age:**
- for education at all ages
  - equality of access to acceptable living standards; and
  - equality of opportunity for young people from all backgrounds.
21. **Equality of access within the school system is needed:**
- For older children, equality of access to opportunities was raised in the form of both academic and non-academic routes.
  - The provision of sufficient and relevant apprenticeships and entrepreneurial experience for young people wanting to take a vocational option was raised.
22. **Accessible (free) outside of school provision to support all young people:**
- Sports facilities, youth clubs and places for older young people to spend time.
  - The closure of out of school facilities, such as youth clubs, was a focus of discussion throughout all ages of the discussion groups.
23. **Mental health support within and outside of schools is key:**
- Promoted, accessible and timely – an increased need following COVID.

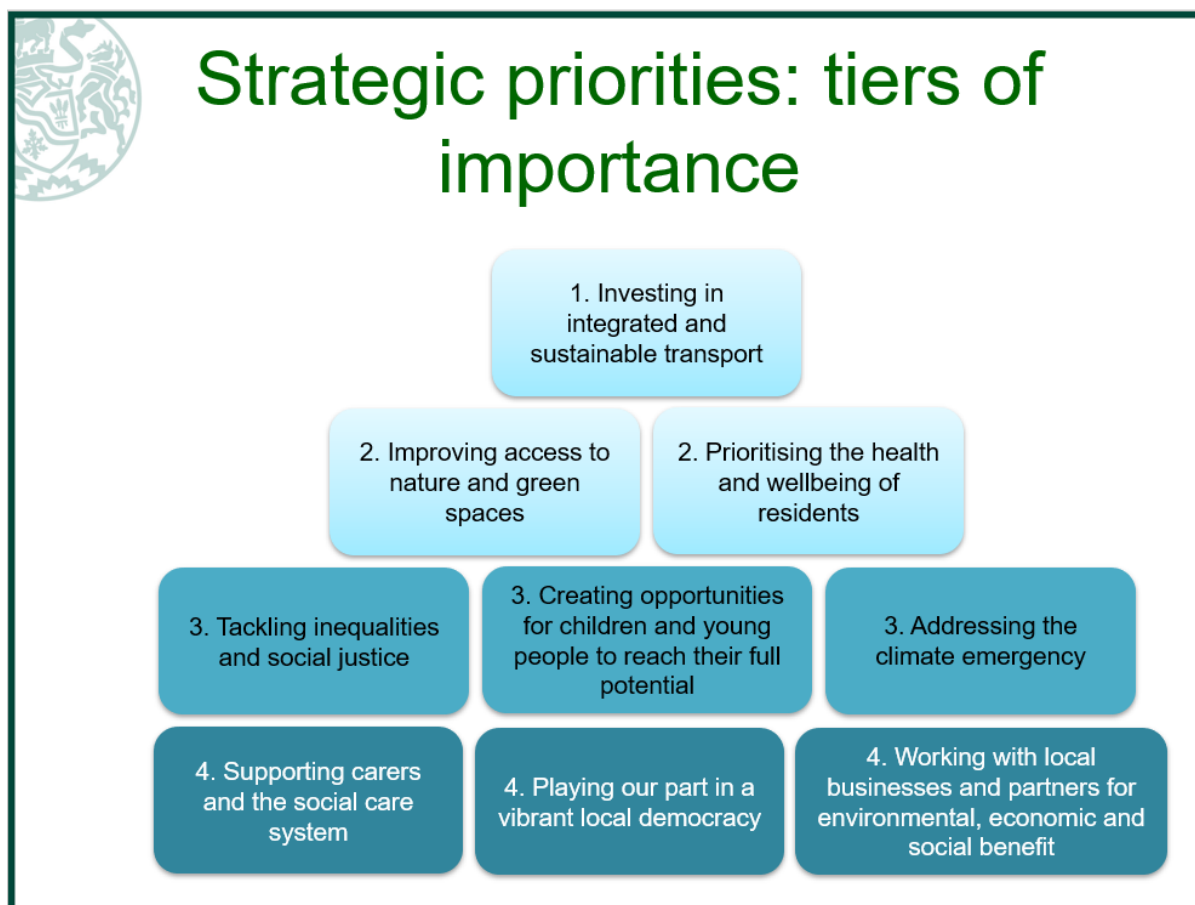
### **Strand 3: Young people's discussion groups**

24. The top strategic priorities among young people were:
- investing in integrated and sustainable transport
  - improving access to nature and green spaces

- c. prioritising the health and wellbeing of residents.

25. Independent research company Families, Kids and Youth, tiered the importance of the priorities as shown in table 4 below.

**Table 4**



**26. Transport:**

- a. Young people are keen to resolve issues related to bus/train timetables, expensive fares (young person's concession card?), and safer cycles routes.
- b. Creating additional transport links with popular destinations (eg retail parks) is also welcomed. Let's hear from our young people.

**27. Green spaces:**

- a. Preservation of green spaces was key, new housing developments were cited negatively as a threat to this.
- b. There are few places young people feel they can go to socialise. Being able to visit and socialise in green spaces became a priority during lockdown. Current options are limited and adjusting opening hours in areas such as the local parks is suggested.
- c. Ensuring green spaces are well maintained is a concern – there were requests for more bins in public areas and restrict removing natural areas such as wildflowers.



**28. Health and wellbeing:**

- a. Young people are highly passionate about wellbeing.
- b. There is concern that wait times for mental health support are too long and care for under 16s is insufficient.
- c. Other plans suggested by the council (eg 'Smoke-free by 2050'; measures to support local businesses) are supported but more details are needed, current proposals sound too vague.

**29. Communication is key:**

- a. use clearer, simpler language
- b. hear direct from the council through school visits and posters
- c. use social media that is used by their age group eg Tik Tok not Facebook.

**Strand 4: Stakeholder workshops**

- 30. In the group discussions there were short but quality conversations on all nine priorities with practical suggestions.
- 31. Although not representative, the top three priorities from the survey were:
  - a. Put action to address the climate emergency at the heart of our work (15 mentions)
  - b. Invest in an inclusive, integrated and sustainable transport network (12 mentions)
  - c. Prioritise the health and wellbeing of residents (9 mentions).
- 32. As per the public discussion groups, stakeholders were quick to identify how the priorities link. For example: "The inequalities for rural dwellers should not be overlooked, this links to the transport priority," and "If an individual's health and wellbeing is poor it hinders their ability to engage on other priorities."
- 33. The workshops were well received with good engagement on the priorities and there was clear interest in targeted sessions in the future.
- 34. Several stakeholders openly welcomed the priorities but participants were keen to understand what sits behind the priorities as presented.
- 35. Rural transport and housing development linked to targets, infrastructure provision, decarbonisation and conflict with preservation of green spaces were the key themes for questions from town and parish councils.
- 36. The council's commissioning process (collaborative and participatory commissioning) and actively engaging groups and communities was of specific interest to the voluntary and community sector.

## **Strand 5: Councillor feedback**

37. The three priorities that stand out from the councillors' survey (not representative) when asked to consider of the needs of their division are:
  - a. Putting climate action at the heart of our work (urgency in action)
  - b. Invest in an inclusive, integrated and sustainable transport network
  - c. Create opportunities for children and young people to reach their full potential.
38. In their locality groups and through the survey, councillors provided constructive challenge and put forward practical ideas for taking each of the individual priorities forward.
39. For example, for playing our part in a vibrant local democracy the following ideas emerged:
  - a. Need to be more proactive approach in engaging electorate, particularly the younger voters and school children
  - b. Citizen assemblies could be part of this
  - c. Consultations could be broader and not so objector focused.

## **Overall messages**

40. All the strategic priorities are of interest, but relative importance differs by audience group.
41. Health/wellbeing is an emerging overall top three priority across all strands of feedback.
42. Investing in an inclusive, integrated, and sustainable transport network is the standout priority from the young people's discussion groups and health and wellbeing and children and young people from the public discussion groups. For the stakeholder groups, climate, transport and health and wellbeing were key themes, while for county councillors, key themes were climate, transport and children and young people.
43. It is proposed that positive consideration is given to integrating health into the overall vision statement and 'preserve' into priority six.
44. Language is key, we need our priorities and actions to achieve them to be clear (not ambiguous), accessible and inclusive both in aim and wording to engage audiences.
45. There is some appetite for ongoing engagement and working in partnership with partners and communities to deliver the priorities.
46. Deep dive sessions on the feedback are being planned to maximise its value, incorporate into the development of the strategic plan and subsequent service plans.

## **Next steps**

47. Insight from all five engagement strands has already been used to feed into the budget and business planning process. The county council's budget consultation, launched on 2 December 2021 and closed on 5 January 2022, and included questions on the Oxfordshire Fair Deal Alliance's priorities.
48. The outcomes of this budget consultation will be considered by the council's Cabinet on 18 January 2022 and decided by the council on 8 February 2022. Consultation feedback will also help develop a new strategic plan for the council.
49. Deep dive sessions where the insight gathered from this feedback can be explored in more detail are being planned for January and beyond to inform new and existing pieces of work, service plans and key strategy documents.

### **Kerry Middleton**

Head of Communications, Marketing and Engagement

## Section 4.9.2

### 2022/23 Oxfordshire County Council budget consultation report

This report sets out the key findings from Oxfordshire County Council's budget consultation, carried out between 2 December 2021 and 5 January 2022, to support the 2022/23 budget and business planning setting process.

#### Executive summary

In total, the council received **1,390** completed online survey responses and **two** email responses.

#### Respondent profile

- Ninety-five per cent of the survey respondents (1,327) identified themselves as Oxfordshire residents.
- Five per cent (63) were identified as other stakeholders: district, city or county councillors, parish or town councillors or representatives, non-residents, business representatives, council employees, groups/organisations, anonymous.

#### Approach to savings

- A clear majority of survey respondents (eighty per cent) **disagreed with reducing spending on frontline services**, with only ten per cent actively agreeing.
- Survey respondents' **top three approaches to** making savings from the list provided (and their own ideas), were:
  - Reducing spending on staffing by redesigning services, using less temporary agency staff and/or holding vacancies (chosen 682 times as a top three approach).
  - Reducing staff costs by supporting long-term flexible working eg working at home to reduce printing, travel and energy costs (chosen 664 times as a top three approach).
  - Reducing costs by using digital technology to deliver services more efficiently (chosen 560 times as a top three approach).

#### Council tax

- Just over half (52 per cent) of the **survey respondents** said they agreed with a proposed council tax increase of 4.99 per cent, including three per cent specifically for adult social care, whereas 41 per cent disagreed and six per cent did not know.
- Focusing specifically on how **Oxfordshire residents** responded to the proposed council tax increase, 51 per cent said yes they supported this increase (679 respondents), whereas 42 per cent (558 respondents) said no they did not. Seven per cent (87 respondents) did not know.

## Budget proposals

- While all survey respondents were given the opportunity to provide comments on our budget proposals and signposted to the full budget papers (as published for the Performance and Corporate Services Overview and Scrutiny Committee), most people used this opportunity to make more general comments. There were, however, 17 mentions for 'more spending on road repairs'.

## Strategic priorities

- Of the Oxfordshire Fair Deal Alliance's nine priority themes, respondents deemed the following two priorities to be the **most important** for the council to concentrate on:
  - Prioritise the health and wellbeing of residents (chosen 484 times as a top two priority)
  - Support carers and social care system (chosen 464 times as a top two priority)

## Approach

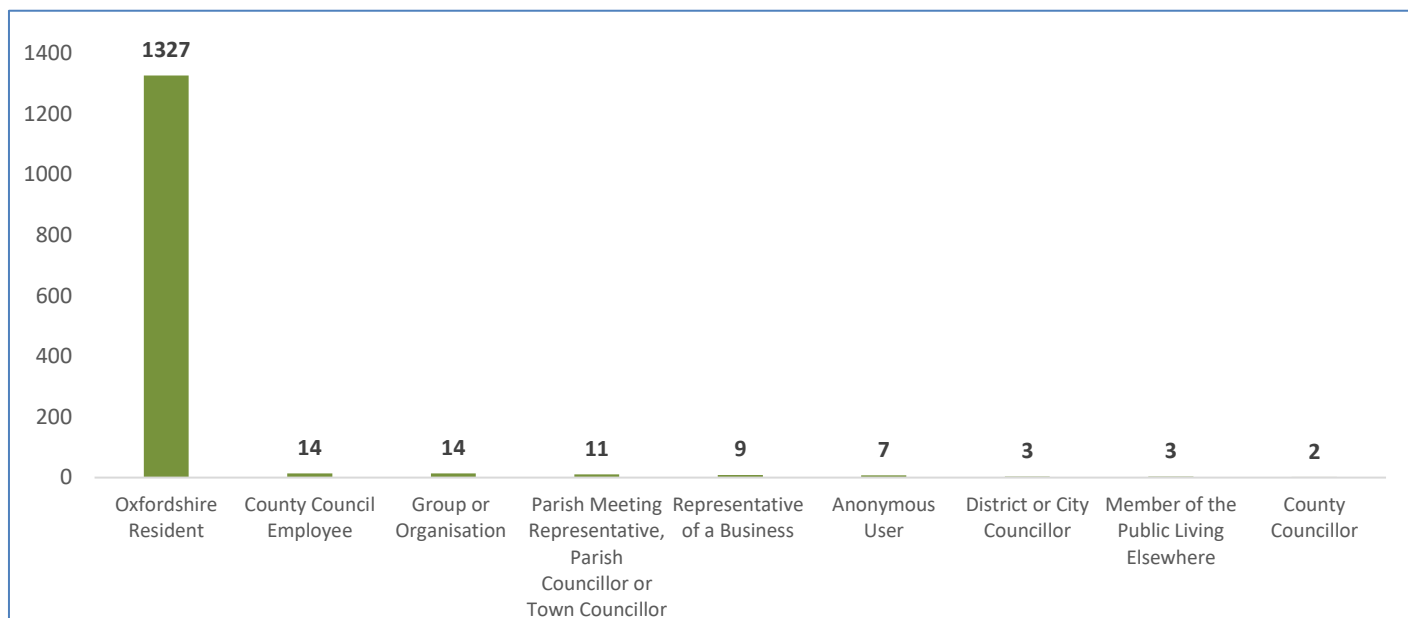
1. Between 2 December 2021 and 5 January 2022, the council invited comments on its budget proposals for 2022/23, including its proposed council tax increase. Residents and stakeholders were also signposted to a supporting consultation booklet for background information and to the published budget reports.
2. Feedback was primarily collated using an online survey on the council's digital consultation and engagement platform, Let's Talk Oxfordshire, with residents and stakeholders also being able to submit comments by email. A small number of paper copies of the consultation booklet and promotional posters were distributed to libraries and arrangements were put in place to supply information in alternative formats on request.
3. The budget consultation was actively promoted to a wide range of audiences using multiple channels (media, social media and other digital platforms, the website, advertising) and to staff, and councillors to help them spread the word. The social media posts stimulated some comments. Where genuine questions were raised, we responded to clarify any misunderstandings and provide helpful information.

## Responses and feedback

4. In total, the council received **1,390** online survey responses and **two** email responses, which were all from stakeholders. These are summarised after the responses to the online survey at the end of the report. Not everyone answered each question in the online survey (as was permitted) and the data in this report focuses on the total number of people who answered each question.
5. Ninety-five per cent of survey respondents (1,327) identified themselves as Oxfordshire residents. The remainder five per cent (63) were identified as other stakeholders: district, city or county councillors, parish or

town councillors or representatives, non-Oxfordshire residents, business representatives, council employees, groups/organisations or were anonymous. These are referred to as stakeholders in the report (as opposed to residents). A full breakdown of who responded to the survey is shown in the chart below.

**Chart 1: Profile of survey respondents**



6. In terms of the demographic profile of respondents (where information was provided):
  - Slightly more men (51 per cent) than women (41 per cent) completed the survey.
  - A large majority (79 per cent) of survey respondents were aged over 45 years and only one per cent was aged under twenty-four.
  - The majority (83 per cent) of the survey respondents are white British, Irish, Scottish or any other white background, while all other ethnicities made up a very small proportion (5 per cent).
  
7. This consultation feedback will be shared as follows:
  - This consultation report will be shared with councillors to support the budget setting process at the Performance and Corporate Services Overview and Scrutiny Committee, Cabinet and full Council meetings.
  - The report will be published on the council's digital consultation and engagement platform, Let's Talk Oxfordshire, with a link to the meetings. This will be supplemented by a 'you said, we did' update on Let's Talk Oxfordshire after decisions have been made.
  - A deposit of all consultation responses (suitably redacted to comply with GDPR) will be compiled and made available internally on request.

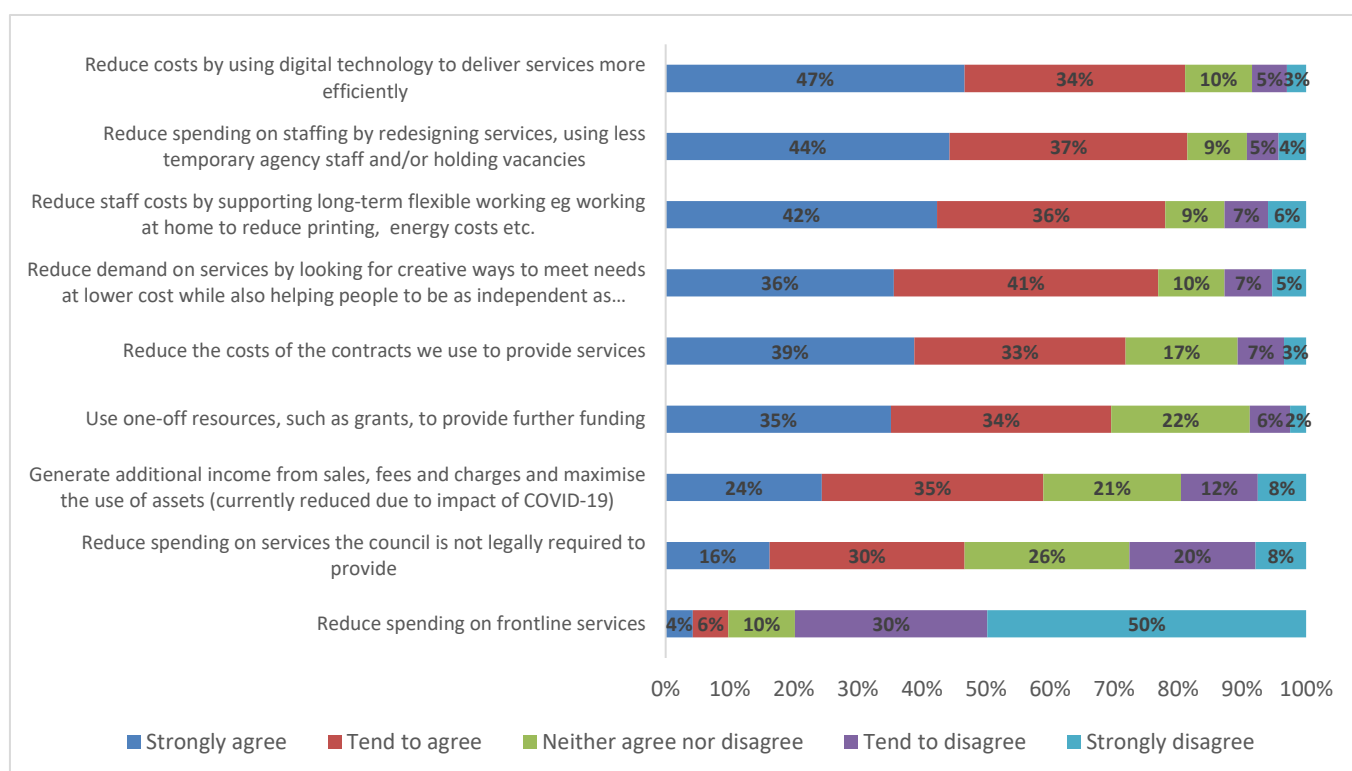
### **Approach to savings**

8. People were that informed that 'Oxfordshire County Council alongside all other local authorities faces an uncertain funding situation. We want funding to go

where it is most needed and invest in services that will have a positive long-term impact for our local communities. To do that, we plan to make £13 million of new savings in 2022/23 focusing on making services more efficient while protecting the frontline. There are different approaches the council could take to make savings.'

9. They were then presented with nine different approaches the council could take to make savings. We asked, 'How strongly do you agree or disagree with each of the following?' A rating scale was set for: strongly agree; tend to agree; neither agree nor disagree; tend to disagree; strongly disagree.
10. The chart below shows the spread of responses across the nine options and has a base figure of 1,370 respondents. It is ranked in descending order of total agreement.

**Chart 2: Views on all proposed approaches to making savings**



11. A clear majority of respondents (eighty per cent) **disagreed with reducing spending on frontline services**, with only ten per cent actively agreeing.

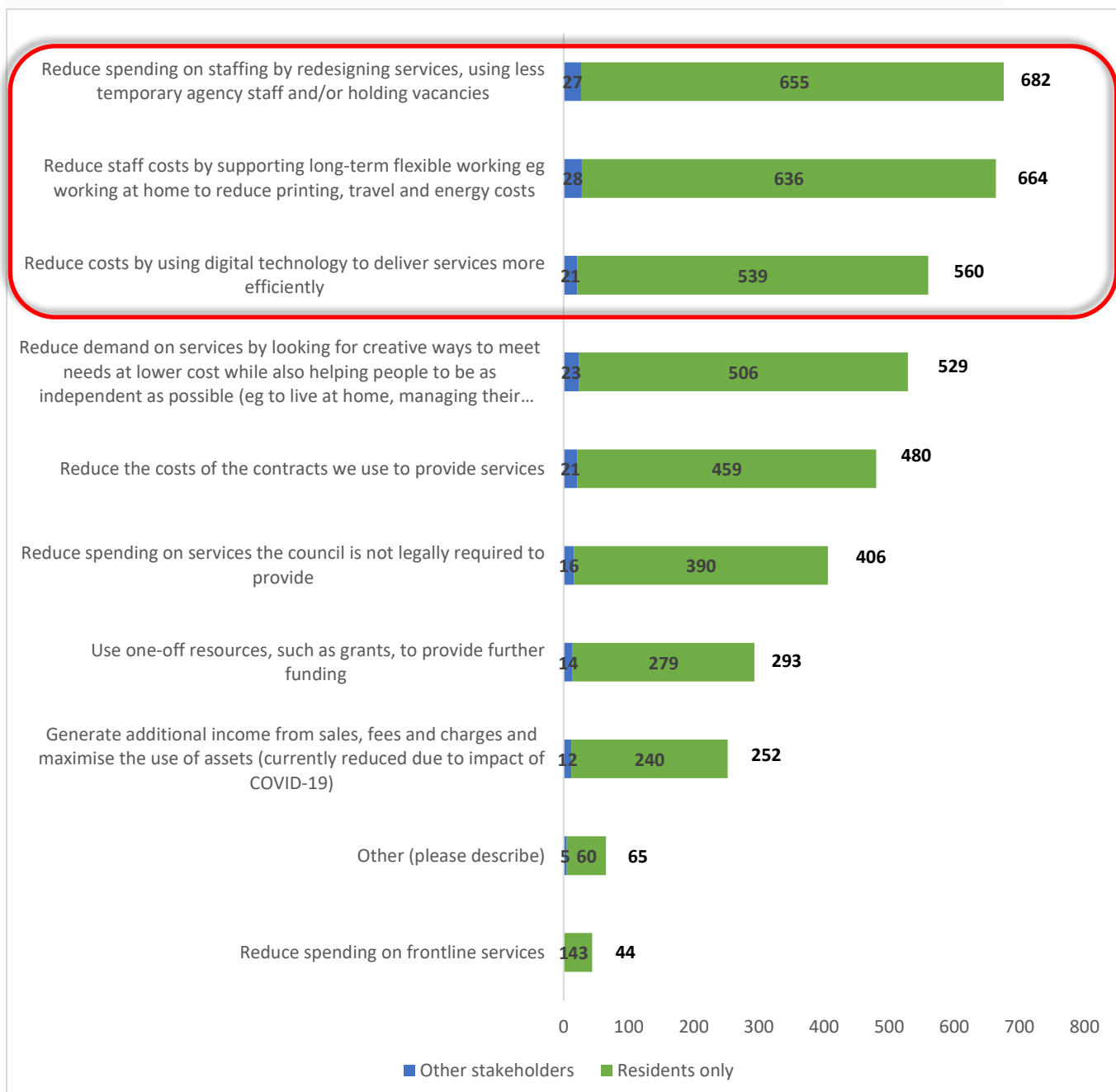
12. Respondents were also **less receptive** to the council reducing spending on services the council is not legally required to provide (to note though, however, **46 per cent agreed**). At least one in five respondents disagreed with the proposed approach to create additional income from sales, fees and charges and maximise the use of assets (currently reduced due to the impact of COVID-19). Twenty per cent disagreed, 26 per cent were undecided, saying they neither agreed nor disagreed, and, as above, 46 per cent agreed.

13. Respondents were **most receptive** to the council using the following five proposed approaches, with **over three in four** respondents in agreement.
- Reducing costs by using digital technology to deliver services more efficiently (81 per cent agreement, including 47 per cent who strongly agreed).
  - Reducing spending on staffing by redesigning services, using less temporary agency staff and/or holding vacancies (81 per cent agreement, including 44 per cent who strongly agreed).
  - Reducing staff costs by supporting long-term flexible working eg working at home to reduce printing, travel and energy costs (78 per cent agreement, including 42 per cent who strongly agreed).
  - Reducing demand on services by looking for creative ways to meet needs at lower cost while also helping people to be as independent as possible eg to live at home, managing their own finances, etc (77 per cent agreement, including 36 per cent who strongly agreed).
14. We offered people the opportunity to **suggest their own approaches** to making savings and whilst 393 respondents said they had ideas, only 376 of these shared their thoughts with us through the consultation survey.
15. They included:
- focus on core services
  - cut staff pay / pensions / managers
  - improve efficiency
  - more government funding needed
  - amalgamate councils / council services
  - limit and control contactors
  - more care with projects (particularly traffic related)
  - increase revenues (council tax and parking charges).
16. All councillors will be able to view the full feedback in the consultation deposit should they wish.
17. When respondents were asked to select their **top three approaches**, these were:
- Reducing spending on staffing by redesigning services, using less temporary agency staff and/or holding vacancies (chosen 682 times as a top three approach).
  - Reducing staff costs by supporting long-term flexible working eg working at home to reduce printing, travel and energy costs (chosen 664 times as a top three approach).
  - Reducing costs by using digital technology to deliver services more efficiently (chosen 560 times as a top three approach).
18. Overall, preferences are broadly consistent with the previous question (chart 2 shown above), although the order in which they are ranked has shifted slightly. Reducing spending on frontline services remains the least preferred approach, only chosen 44 times as a top three approach.



19. The stacked bar chart below, which has a base of 1,388 respondents, shows survey respondents' top three preferences in rank order. The bars give the total number of times the approach was selected as a top three approach and how it is split between Oxfordshire residents and other stakeholders. Please note that some people chose the idea(s) they put forward in their top three and this is shown as 'other'.

**Chart 3: Top three preferred proposed approaches to making savings**



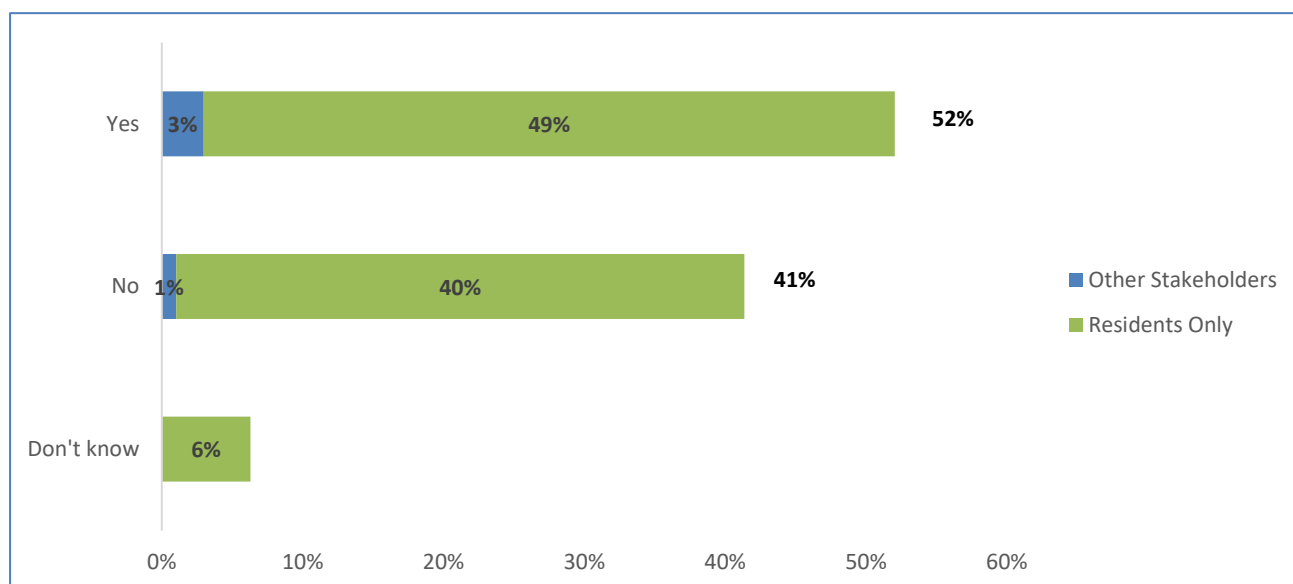
## Proposed council tax increase

20. We informed people that in 2022/23, we propose to increase council tax by 4.99 per cent, including three per cent specifically for adult social care and asked if they would be prepared to support this proposed increase. We clarified that an increase of 4.99 per cent is equal to an additional £78.50 per year or £1.51 per week in council tax on a Band D property.

21. Just over half (52 per cent) of the respondents said they agreed with a proposed council tax increase, whereas 41 per cent disagreed and six per cent did not know.

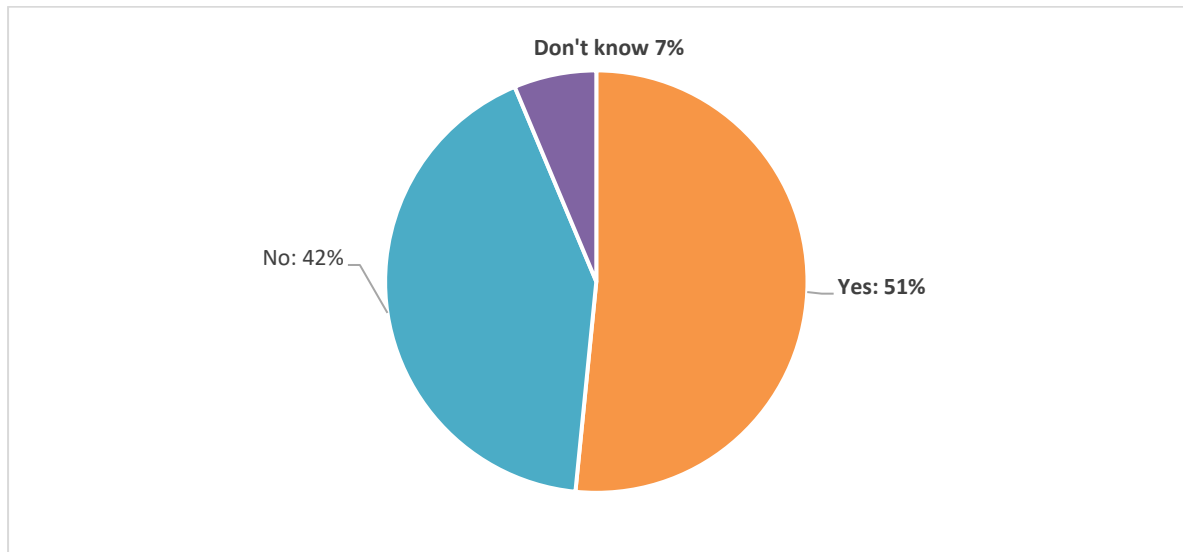
22. The stacked bar chart below, which has a base of 1,383 respondents, shows how people responded. The bar gives the total percentage and how it is split between Oxfordshire residents and other stakeholders.

**Chart 4: Would you be prepared to support the proposed council tax increase? (All respondents)**



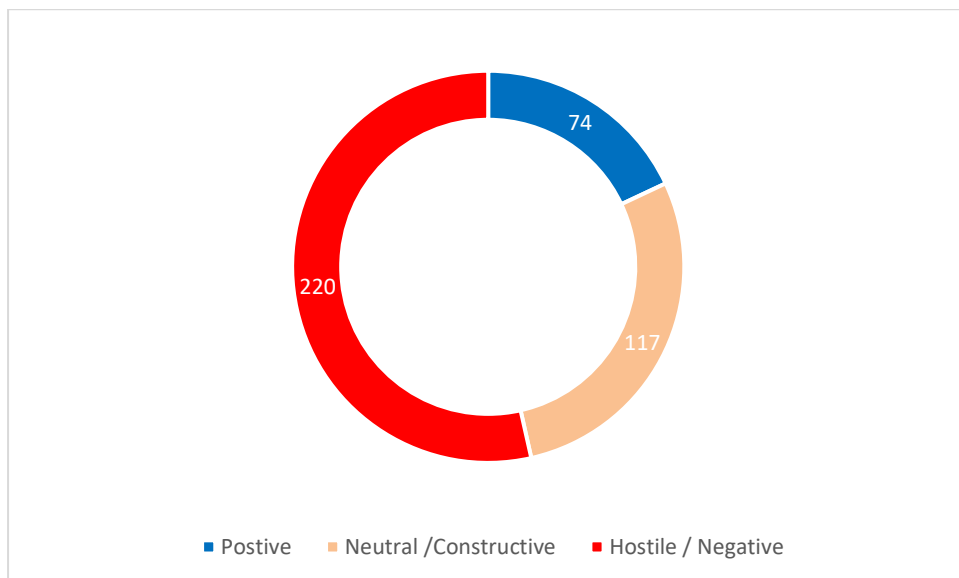
23. Focusing specifically on how **Oxfordshire residents** responded to the proposed council tax increase, 51 per cent said yes they supported this increase (679 respondents), whereas 42 per cent (558 respondents) said no they did not. Seven per cent (87 respondents) did not know.

**Chart 5: Would you be prepared to support the proposed council tax increase? (Oxfordshire residents only. Base: 1,324 respondents)**



24. Four hundred and eleven respondents gave further feedback to support their response. A sentiment analysis of the feeling expressed in the comments shows that 53 per cent of comments (220) were hostile/negative in tone, 28 per cent (117) were neutral or constructive and 18 per cent (74) were positive.

**Chart 6: Sentiment analysis on the range of feelings (Base: 411 respondents who answered this question)**



25. Hostility/negativity tended to come together around four themes:
- The increase cannot be afforded, often based on a perception that others cannot afford.
  - Existing services are so poor that no increase could be justified.
  - Local councils are wasteful and inefficient, including a perception from some that staff are overpaid.
  - Levels of taxation are high enough already.
26. Some of those who were comfortable paying the council tax increase suggested that bigger increases could be justified. Others who agreed to payment added caveats that the extra revenue should be spent well. Frequently, those with neutral/constructive responses (such as the need for more progressive taxation) accepted the need for an increase.
27. The main themes are summarised in the table below, shown in rank order of comments per theme.

**Table 1: Comments to support response to council tax question**

	Residents (number of comments)	Other stakeholders (number of comments)	Total (number of comments)
<b>Can't afford</b>	86	1	87
<b>Yes to increase to preserve services</b>	69	5	74
<b>Taxed enough already</b>	62	0	62
<b>Existing services don't justify</b>	43	2	45
<b>Find more progressive taxation</b>	34	2	36
<b>More government funding needed</b>	26	1	27
<b>More information needed</b>	24	2	26
<b>Council is wasteful and inefficient</b>	23	3	26
<b>Needs ring fencing</b>	16	0	16
<b>Less consultants/contractors</b>	6	1	7
<b>Families should pay for adult care</b>	5	0	5

28. All councillors will be able to view the full feedback in the consultation deposit should they wish.

## General comments on the council's budget proposals

29. All survey respondents were given the opportunity to provide comments on our budget proposals. Although signposted to the full budget papers as published for Performance and Corporate Services Overview and Scrutiny Committee, most people used this opportunity to make more general comments.
30. Table 2 and 3 below summarise the key themes shared. For residents, entries shown in table 2 are capped at a minimum of four mentions. All councillors will be able to view the full feedback in the consultation deposit should they wish.

**Table 2: Most frequently mentioned comments put forward by residents**

	(Number of mentions)
Council officers overpaid and inefficient	29
More information needed	22
More spending on road repair	17
Less cars, more public transport	14
Can't afford council tax increases	12
Restructure / overall required	7
Protect frontline services	7
Inadequate government funding	5
Sell council property	4
Too green focused	4
Don't cut staff	2

**Table 3: Comments put forward by other stakeholders (number of mentions)**

	Staff	County Councillors	District councillors	Organisation	Parishes council	Business
Don't cut staff	3					
More climate and environment		1				
Inadequate government funding		1				
More spending on road repairs			1			
Less cars, more transport	1			1		
Protect vulnerable	1			1		
Amalgamate councils						
Care needed with assumptions						1
Invest to improve					1	
Specific issue				1		

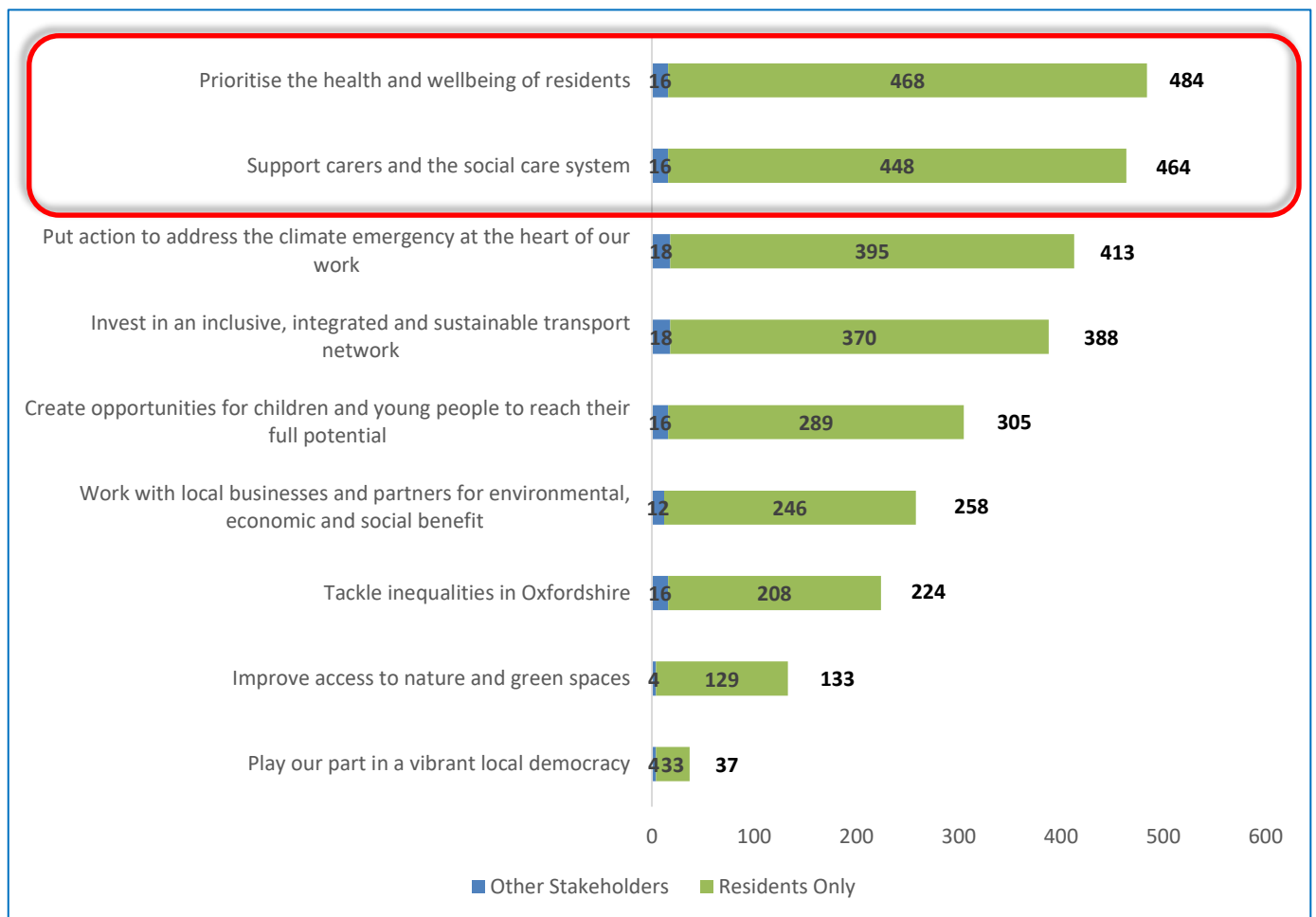
## Shaping our strategic plan

31. Survey participants were told that every year the council reviews its priority themes as part of its budget setting process. Taking account of the Oxfordshire Fair Deal Alliance's nine priorities as they currently stand (the priorities were set

out in full), they were asked which **two** they consider to be most important for the council to concentrate on.

32. The stacked bar chart below, which has a base of 1,353 respondents, shows how people responded. The bars give the total number of times a priority was chosen as a top two theme and how it is split between Oxfordshire residents and other stakeholders.

**Chart 7: Preferred priority themes**



33. Of the Oxfordshire Fair Deal Alliance’s nine priority themes, respondents deemed the following two priorities to be the **most important** for the council to concentrate on:

- Prioritise the health and wellbeing of residents (chosen 484 times as a top two priority)
- Support carers and social care system (chosen 464 times as a top two priority)

34. These were closely followed by:

- Put action to address the climate emergency at the heart of its work (chosen 413 times as top two priority – ranked second in the recent council’s statistically representative residents’ survey).
- Invest in an inclusive, integrated and sustainable transport network (chosen 388 times as top two priority – ranked fifth in the recent council’s statistically representative residents’ survey).
- Create opportunities for children and young people to reach their full potential (chosen 305 times as top two priority – ranked fourth in the recent council’s statistically representative residents’ survey)

35. Nine hundred and eighty respondents gave further feedback as to clarify their specific selections.

- Reviewing the comments, people selected ‘prioritise the health and wellbeing of residents’ and ‘support carers and social care system’ because they considered these to be core functions for the council.
- Regarding the selection of climate change, people considered this to be a critical global issue.
- Some responders who didn’t choose climate change as a priority acknowledged its importance.
- Some responders suggested linkages existed between the priorities, for example:
  - public transport linked to social care / environment / economy
  - climate change linked to the future of young people
  - inequalities linked to health care.
- Some responders suggested that climate change was not a local issue and local government shouldn’t be focused on it.

36. All councillors will be able to view the full feedback in the consultation deposit should they wish.

### Summary for the email responses

37. **Two** email responses were received in addition to the online survey and these are summarised below.

#### **Submission one:**

The first submission was from an individual wishing to further expand their survey response and in particular their feedback on each of the Oxfordshire Fair Deal Alliance’s nine priorities. This person also put forward a suggestion that the council may wish to consider adopting the method of quality function deployment with regards to its budget consultation and gave an example of how this process works in practice.

#### **Submission two:**

The second submission was from Railfuture – Thames Valley Branch, who state that it welcomes and supports the Oxfordshire Fair Deal Alliance’s priority regarding investment in an inclusive, integrated and sustainable transport network. It also put

forward its views regarding progress with the Oxfordshire Rail Corridor Strategy and about changes to the local bus network under the government's bus strategy with regards to railway station access.

**11 January 2022**



# **BUDGET SCRUTINY OBSERVATIONS AND RECOMMENDATIONS**

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## **PERFORMANCE AND CORPORATE SERVICES OVERVIEW & SCRUTINY COMMITTEE**

This report provides key observations and recommendations to the Cabinet and Council regarding its budget proposals. The Performance and Corporate Services Overview and Scrutiny Committee considered the Cabinet's budget proposals, the consultation exercise to date and provided feedback on comment on the Oxfordshire Fair Deal Alliance's priorities and how the budget proposals for 2022/23 –2025/26 align with those priorities.

The key observations and recommendations within this report represent those agreed at the Performance and Corporate Services Overview and Scrutiny Committee meeting on 10 December 2021. They are made on the understanding that they will be included in the Budget and Business Planning report to Cabinet on 18 January 2022, along with the outcome of the public consultation. They 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. Cabinet will provide a formal response to this report.

## Budget Scrutiny

Oxfordshire County Council is currently developing a new approach to delivering Overview and Scrutiny in the County, this new approach requires the development of process and procedure as well as culture, expectations and ability to deliver effective and value adding Overview and Scrutiny.

Overview and Scrutiny is seeking to become more focused on critical matters where it can make a real difference and add the most value. This new approach will take time to develop and embed, it requires the creation of a strong organisational culture that supports scrutiny work that can add real value by, for example, improving policy-making and the efficient delivery of public services.

This development and improvement is required no more so than in the Council's approach to Budget Scrutiny. This report reflects our ability as an organisation as it currently stands to undertake effective budget scrutiny, noting the intention to change this approach in future years which will be highlighted in more detail towards the end of this report.

This is not a lengthy or detailed report, it recognises that there is a better and more effective way to undertake budget scrutiny but seeks to provide useful observations to help inform the Cabinet consideration of the budget proposals.

### Methodology

The Budget Scrutiny process has followed the process of previous years of undertaking the budget scrutiny function at the December Performance & Corporate Services OSC meeting.

This year the Committee had agreed to include development of the Corporate Plan and Budget Scrutiny in the work programme for the December meeting, following advice from the Council's External Governance Advisor and Centre for Governance and Scrutiny this was amended to refocus the budget scrutiny item onto the ability of the budget proposals to deliver the Council priorities.

The new Administrations Corporate Plan is currently in development and scrutiny will play a key role in holding it to account and seeking to assist in policy development to support it once it is in play, it is anticipated that the new Corporate Plan will emerge following this budget round.

The approach the Committee agreed to take was **to review whether resources were being appropriately allocated to ensure delivery of the Council priorities**, and not to review the budget proposal line by line. This approach is in line with best practice guidance from the Centre for Governance & Scrutiny. As a result the Committee prepared itself for the December meeting through:

- Budget Scrutiny training session with Centre for Governance and Scrutiny
- All Councillor session on budget proposals
- Committee session on development of budget and consultation
- Agenda planning meetings to scope out report requirements and approach to meeting

Following agenda planning discussions with key officers the additional spend within the budget proposal was requested to be presented under each of the Council's 9 priority areas, the intention was to focus the approach at reviewing the allocation of resources to deliver these key priorities.

The Committee's view is that the approach it set out to take was not delivered on this occasion, the intention of course is through continued improvement within Scrutiny itself and budget setting processes within the Council that this approach will be deliverable in future years.

The Committee were provided with the following papers to consider and comment on:

- Budget proposals for the period 2022/23 to 2025/26
- The Oxfordshire Fair Deal Alliance's priorities.
- Engagement feedback on the Oxfordshire Fair Deal Alliance's priorities
- Existing Planned Budget Pressures and Savings
- New Proposals for Investments, Pressures and Savings
- COVID-19 Pressures
- Overarching Equality Impact Assessment

The desired outcome from this year's budget scrutiny exercise is to provide observations and key messages back to Cabinet for consideration when determining the budget at their January 2022 Cabinet meeting.

## Key Messages and Observations

### **Council Priorities – Developing the Corporate Plan**

The new Administrations Corporate Plan is currently in development, this will follow the current budget setting cycle. 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. 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.

As the new Administrations Corporate Plan is developed the Committee has focused on the Oxfordshire Fair Deal Alliance's identified nine priorities in order to determine if the budget proposals are appropriately allocated to resource delivery of those priorities.

### **Recommendation 1: The Council Priorities need to be more clearly defined**

It has been difficult to examine if appropriate resources have been allocated to each priority area as each priority area has not been clearly defined. The Oxfordshire Fair Deal Alliance's Priority document provides an overview of priority commitments and the budget proposal does not break down expenditure or even additional expenditure into these priority areas.

Moving forward the priority areas will need to be clearly defined in the Corporate Plan with details of supporting KPIs and deliverables intended to contribute towards the achievement of each priority area.

It is noted that the Council is in the process to develop and deliver a Corporate Plan, and has an intention to deliver details of deliverables and KPIs for each priority area which is welcomed. Cabinet is recommended to ensure that the Corporate Plan clearly sets out the council's strategic vision, objectives and priorities and to ensure that these priorities are translated into operational action plans.

The Corporate Plan (supported by service plans and appropriate strategy and policy) must identify what needs to happen in all service areas to achieve success, what resources will be required for delivery, the outputs and outcomes that are anticipated and any other contributory factors (e.g. actions by partner organisations, risks, resource assumptions etc).

The Council will then be in a position to underpin this through individual service plans for each defined area of council business which provide greater detail and specify a range of performance targets for those delivering services or improvements.

The Cabinet should also consider how they present the priority areas, at present the priorities are listed 1 to 9 which gives the impression that there is an order of importance attached to the priority areas. Through questioning we understand that this is not the case and so should be reflected as so in the subsequent Corporate Plan.

**Budget suitability: New Investment**

A key role for the budget scrutiny process is to ensure there is alignment between priority areas and resource allocation in the short, medium and longer term. The details of Covid-19 pressures impacting the budget is helpful and the impact and pressures brought by the pandemic to the budget are recognised.

It is not clear from the budget proposal how each Directorate base budget allocation will enable the Council to achieve its objectives, similarly it is not clear what each new investment allocation will deliver. The budget proposal sets out the following levels of new investment (*as set out in questioning at the Performance & Corporate Services OSC meeting on 10 December 2021*):

PRIORITY	NEW INVESTMENT
Carers & Social Care	£1.94M
Health & Wellbeing	£1.47M
Climate Change	£690K
Local Business	£680K
Inequalities	£650K
Children & Young People	£517K
Local Democracy	£490K
Integrated Transport	£130K
Access to Nature	£25k

The budget proposal does not set out details of how the new investment will contribute towards delivery of each priority with details of annual deliverables and targets.

**Recommendation 2: Details of how new investment will contribute towards delivery of each priority is required to enable the public and Councillors to understand what the Council is seeking to achieve. Cabinet is recommended to ensure future budget proposals clearly set out the deliverables, targets and measures of success to be achieved through new investment. One way to do this might be to indicate how investment will affect KPIs and whether new ones will be developed.**

The levels of proposed new investment do not appear to align with the results of the public consultation exercise to date, for example:

- ❑ Public discussion places Children & Young People as number 1 priority yet level of new investment being proposed is 6<sup>th</sup>
- ❑ Not clear how new investment will address key public concerns of traffic congestion and improving roads and pavements
- ❑ Young people identified integrated transport and access to nature as top 2 priorities yet these areas see the lowest levels of additional investment

The Committee accepts at the time of undertaking budget scrutiny the consultation exercise was not yet complete, however if the Council is going to undertake public consultation of this nature then it should allow the results of that consultation to be able to clearly impact budget proposals.

**Recommendation 3: Cabinet sets out the impact of the public consultation exercise on its budget proposals at its January Cabinet meeting.**

The details around the existing Medium Term Financial Strategy (MTFS) provided to the Committee, alongside the Cabinet Member for Finance overview provided at the Committee meeting is welcomed. The details on the updated MTFS and proposed Council Tax increase and the information provided in the Committee papers do not in the Committees opinion make it clear what the public will get as a result of the proposed Council Tax increase.

**Recommendation 4: Future budget proposals should clearly set out in a publicly understandable way a clear rationale for increases in council tax and if possible what deliverables will result from the rise.**

At the Performance and Corporate Services Overview & Scrutiny Committee meeting on 10 December significant reference was made to the Council bidding for funding and how that funding would contribute to the delivery of services. What is not completely clear is what is the consequence of the bidding for funding not being successful and the implications on the priorities would be.

### **The Climate Challenge**

The Cabinet has made clear that tackling the climate challenge is a key priority and this will be a topic that will be reviewed in more detail by the Place Overview and Scrutiny Committee in 2022. The budget proposal does not make clear how this budget proposal will contribute towards putting action to address the climate emergency at the heart of the Councils work. Given that addressing the climate emergency covers all areas of the Councils operations it would be fair to have expected that more profile would have been given to how the Council will seek to realign the budget towards achieving this priority.

The budget sets out additional investment of £690k into climate change specifically, it also highlights investments around increase capacity to support zero carbon infrastructure, preparation for Environmental Bill, development of pathways to zero carbon Oxfordshire, increasing capacity to deliver EV policy and

others all of which are welcomed. However there is very little detail of deliverables that will help address the climate emergency, yet alone key changes in strategy and policy across the Council that would place tackling the climate emergency at the heart of the Councils work.

Cabinet could consider making tackling climate change a key principle that underlines policy design across the Council moving forward and a key principle for future budget proposals that would require a need for policy and budget proposals to demonstrate proactive consideration of climate priorities in their design.

**Recommendation 5: Cabinet ensures the Corporate Plan provides greater clarity around its environmental ambitions at a strategic and action/ measurables level, setting out fundamental investments and changes to the Councils approach that will impact tackling the climate emergency in future years. Additionally Cabinet considers mainstreaming its approach to Climate Change so it becomes a consideration in all policy and budget proposals.**

This budget proposal does not identify how the budget will place tackling the climate emergency at the heart of how the Council operates, the Cabinet could consider making this clear when it considers the budget proposals. Cabinet should also consider how this priority should impact some key policy areas of the Council that are to be developed and debated in the coming year, such as:

- Property Strategy** – how far should the strategy be influenced by reducing the Council’s carbon footprint? What level of investment is required to make council property more climate friendly? What are the climate goals for this Council when determining its Property Strategy? How is the Council ensuring its buildings are energy efficient low carbon buildings? How to ensure the Council estate maximises environmental benefits?
- Street Design Guide** – what impact will tackling the climate emergency have on the next iteration of the guide?
- Transport** – what tools does the Council have to enable and encourage the use of low carbon transport? What investment is required to make Council transport low carbon such as home to school transportation?

The Environment and Place budget sets out significant savings but also sets out a limited programme of reinvestment, given that the priority to place tackling the climate emergency at the heart of what the Council does Cabinet could consider whether additional reinvestment should be a priority within the budget.

### **Adult Services Challenges**

The Committee notes the significant challenges facing Adult Services and within Adult Social Care and the implications for the budget. The pressures highlighted within the budget proposal and at the Committee meeting of the 10 December are a significant challenge to the Council. Given the impact of budgetary pressures there is concern that Adult Social Care may not be

getting the level of resource required from this budget proposal, however the Committee recognises the complexity of this issue.

The budget papers did not provide a detailed examination of the budgetary pressures Adult Services are under now and in the future, the Committee feels that that these pressures and challenges should be a key focus for the 2022/23 budget scrutiny process.

**Recommendation 6: A joint Working Group be set up between the People OSC and the Performance & Corporate Services OSC to undertake a review of the pressures and challenges facing Adult Services in order to identify options and make recommendations to be fed into the 2022/23 budget setting process to assist Cabinet in dealing with the significant challenges Adult Services faces.**

### **Children Services Challenges**

The challenges within Children Services are equally significant as those in Adult Services, the budget proposal does not provide the reassurance that these challenges will be able to be met in future years.

The Committee considered whether a working group should also be set up to examine the pressures faced by Children Services and seek to develop options to inform the budget setting process for future years. Given the weight of change within Children Services and the significant pressures that need to be addressed in key areas the Committee agreed that it would seek Cabinet's view on how the Scrutiny function can best support the Council on this issue moving forward. **Cabinet is asked to advise the Committee with its views.**

Cabinet is asked to consider the future funding model for the Family Solution Plus programme. The recent review of this programme by the People OSC revealed its potential to deliver significant results, notably significantly reducing the number of children who become subject to child protection plans and the number who enter care. The testimony of partners as well as the Oxford University Professors who undertook an independent assessment of the programme significantly supported additional investment in the programme that could produce savings overall through its interventions over time.

The Committee is concerned that due to budgetary pressures experienced by partner organisations that the Family Solution Plus programme may not get the required level of investment to drive the programme forward towards financial sustainability and addressing future cost pressures across the wider system.

**Recommendation 7: Cabinet commits to providing the required future funding to allow the Family Solution Plus programme to achieve its priorities including expansion of the programme.**



## **Additional Observations**

The Committee would also wish to highlight the following observations in relation to the budget proposal and its ability to deliver the Councils priorities:

- ❑ There is an opportunity to invest to save in tackling health inequalities but providing additional funding to focus on Tier 1 tertiary prevention. A detailed action plan of how this could be delivered across all Council Departments would help shift Council focus into supporting health partners more effectively
- ❑ Cabinet could consider mainstreaming Inequality considerations so that Inequality ambitions become a consideration in all policy and budget proposals which may help in meeting duties under Part One of the Equality Act 2010
- ❑ The path for cultural services and libraries is not clear from the budget proposals
- ❑ Proportion of savings to reinvestment is a concern that requires significant focus in future budget scrutiny process
- ❑ The Council has indicated a commitment to enhancing the Overview and Scrutiny function and playing its part in creating a vibrant local democracy, there are no details of the budgetary support moving forward for the Scrutiny function in the budget proposal. Cabinet should consider what resources are required to deliver the best practice scrutiny function it aspires to and what measures need resourcing to create a vibrant local democracy.
- ❑ There are some concerns within the Committee about the Councils current approach to budget consultation and consultation in general. The Committee recognises that this is an item for consideration at its January 2022 meeting and would welcome a role in ensuring future budget consultation can add as much value as possible to the budget setting process
- ❑ Workforce issues and the retention and recruitment of workforce is recognised as a key concern for the Council and for significant public sector and business partners. Cabinet could consider the potential benefits of a County wide workforce commission to identify options moving forward.
- ❑ A clearer idea of how the revenue budget will support delivery of capital programme would be beneficial, both in a presentational and substantive sense. i.e. some indication of which elements support the capital programme and whether this is adequate given the large pipeline of projects and the constant pumping out of new active travel funds by central government

As previously stated this report has been developed to provide observations and recommendations to support Cabinet budget considerations in January. It is not a lengthy or detailed report, it recognises that there is a better and more effective way to undertake budget scrutiny and seeks Cabinet support in developing the ongoing improvements across the Overview and Scrutiny function moving forward.

The support provided by the Cabinet to Overview and Scrutiny in 2021/22 should be recognised.

## Next Steps

The schedule of meetings makes providing Cabinet with this report difficult, with the Performance and Corporate Services OSC next meeting on 17 January 2022 and Cabinet meeting a day later on 18 January 2022 to consider budget proposals.

This report will be shared with Cabinet in draft form at the earliest opportunity with any amendments or additions following the Committee meeting on 17 January being verbally reported to Cabinet the following day.

In addition, the Capital and Investment Strategy, incorporating the Property Investment Strategy and Treasury Management Strategy alongside the Capital Programme proposals, will be considered by this Committee at its January 17 2022 meeting. Any observations and recommendations from that meeting will also be reported to Cabinet verbally at its meeting on January 18 2022.

**Cabinet response to recommendations of the Performance and Corporate Services Overview and Scrutiny Committee Budget Scrutiny Observations and Recommendations report. Response provided by Cabinet Member for Finance, Councillor Calum Miller**

Scrutiny Budget Recommendation	Response	Comments
<p><b>Recommendation 1:</b></p> <p>The Council Priorities need to be more clearly defined</p>	<p><b>Recommendation noted and addressed</b></p>	<p>The Council's new Corporate Strategy has been developed as part of a period of public and stakeholder engagement during the autumn of 2021. The vision, priorities and commitments (as set out by Cabinet at the meeting of 20 July 2021) have been reviewed and refined and are now underpinned by a series of priorities.</p> <p>The Corporate Strategy, following the engagement programme, comprises a vision for Oxfordshire, nine priorities with a narrative description of these commitments, and 41 underpinning objectives.</p> <p>Following adoption of a Corporate Strategy by Council an outcomes framework will be developed to include key measures, projects and initiatives. This will form the basis of performance management. The strategy will be reviewed annually, and a report will be published each year setting out progress.</p>
<p><b>Recommendation 2:</b></p> <p>Details of how new investment will contribute towards delivery of each priority is required to enable the public and Councillors to understand what the Council is seeking to achieve. Cabinet is recommended to ensure future budget proposals clearly set out</p>	<p><b>Recommendation noted and addressed</b></p>	<p>The 2022/23 budget investment proposals were presented in relation each of the nine strategic properties. The development of a new corporate strategy this year creates a new framework by which the budget can be viewed. As set out projects and key performance measures will be prepared after the adoption of the new strategy, and Performance and Corporate Services Overview and Scrutiny Committee have these on their forward plan (March 2022).</p>

Scrutiny Budget Recommendation	Response	Comments
<p>the deliverables, targets and measures of success to be achieved through new investment. One way to do this might be to indicate how investment will affect KPIs and whether new ones will be developed.</p>		
<p><b>Recommendation 3:</b></p> <p>Cabinet sets out the impact of the public consultation exercise on its budget proposals at its January Cabinet meeting.</p>	<p><b>Recommendation noted and addressed</b></p>	<p>The results of the public engagement programme undertaken to develop the Corporate Strategy and the findings of the Budget Consultation have both been published. The engagement programme results were received by Performance and Corporate Services at their meeting on 10 December 2021.</p> <p>The budget consultation took place between 2 December 2021 and 5 January 2022 and the results have been published to support scrutiny, Cabinet and Council decision making. A total of 1392 responses were received, in comparison to 652 in the previous year. Arrangements have been made to undertake deeper dives into the findings via a series of member briefings to take place in January and February.</p> <p>The budget consultation report (published as an annex to the Scrutiny and Cabinet papers identifies public priorities and views on the proposals).</p>
<p><b>Recommendation 4:</b></p> <p>Future budget proposals should clearly set out in a publicly understandable way a clear rationale for increases in council tax and if</p>	<p><b>Recommendation noted</b></p>	<p>The importance of clear communication for the reasons driving council tax increases is accepted as set out in this recommendation. Council tax is only part of the councils funding mechanism and therefore council tax increases alone are not directly associated with 'deliverables' rather the ongoing provision of county council services. In some budget rounds the maximum possible council tax increase may still result in a budget proposal where savings are required even with a council tax increase. As</p>

Scrutiny Budget Recommendation	Response	Comments
possible what deliverables will result from the rise.		such communicating deliverables in direct relation to council tax changes is not achievable in itself. The ongoing requirement to communicate effectively about budgets and the use of council tax is accepted; we believe it has been achieved through our budget consultation and will further be support by our communications sent to every Oxfordshire household as part of council tax billing.
<p><b>Recommendation 5:</b></p> <p>Cabinet ensures the Corporate Plan provides greater clarity around its environmental ambitions at a strategic and action/ measurables level, setting out fundamental investments and changes to the Councils approach that will impact tackling the climate emergency in future years.</p> <p>Additionally Cabinet considers mainstreaming its approach to Climate Change so it becomes a consideration in all policy and budget proposals.</p>	<p><b>Recommendation noted and addressed</b></p>	<p>Activities, targets and ambitions in relation to climate action are set out in the council's climate action plan (with progress reported quarterly) and this plan continues to be developed. The corporate priorities and vision for Oxfordshire puts addressing and adapting to climate change at the heart of the new strategy. This includes commitments to nature recovery, impact assessments, supporting green innovation, the development of policies and tools for carbon assessment and management in capital projects, and work to develop greener supply chains. Investment to deliver these commitments is set out in the 2022/23 budget proposals.</p> <p>Climate action commitments are being mainstreamed through organisational development, for example, by embedding climate considerations into decision-making via climate impact assessments of new policy, projects, programmes and budget proposals; by offering Carbon Literacy training to officers, senior leadership and members; and by ensuring annual service plans demonstrate contributions to climate strategy.</p>
<p><b>Recommendation 6:</b></p> <p>A joint Working Group be set up between the People OSC and the Performance &amp; Corporate Services OSC to undertake a review of the</p>	<p><b>Recommendation noted</b></p>	<p>Cabinet would welcome the contribution of overview and scrutiny to shape the council's response to the funding pressures in adult social care, the changing national policy landscape in relation to this area and our local response. However, Cabinet notes the significant pressure on the adult social care service as they manage the implementation of</p>

Scrutiny Budget Recommendation	Response	Comments
<p>pressures and challenges facing Adult Services in order to identify options and make recommendations to be fed into the 2022/23 budget setting process to assist Cabinet in dealing with the significant challenges Adult Services faces.</p>		<p>system reform and expect any review will not add to the workload of the service.</p>
<p><b>Recommendation 7:</b> Cabinet commits to providing the required future funding to allow the Family Solution Plus programme to achieve its priorities including expansion of the programme.</p>	<p><b>Recommendation noted and addressed</b></p>	<p>Council has made provision for the continuation of the Family Solution Plus model in 22/23 using Troubled/supporting Families and Public Health Grant reserve. Funding for future years will be part of the planning for 23/24 both within the council and the wider system partnership funding allocation mechanisms</p>