

# **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:

Section	Title
4.1	Medium Term Financial Strategy (MTFS) 2023/24 – 2025/26
4.2	Previously Agreed and New Budget Changes 2023/24 – 2025/26
	4.2.1 COVID-19 Pressures funded from Reserves
	4.2.2 High Needs Dedicated Schools Grant (DSG) Budget Changes and Deficits 2023/24 – 2025/26
4.3	Council Tax and Precepts 2023/24
4.4	Detailed Revenue Budget 2023/24
4.5	Financial Strategy 2023/24
4.6	Earmarked Reserves & General Balances Policy Statement 2023/24
	4.6.1 Forecast Earmarked Reserves to 2025/26
4.7	Overarching Equalities Impact Assessment
4.8	Overarching Climate Impact Assessment
4.9	Budget Consultation & Feedback from Performance and Corporate Services Overview & Scrutiny Committee
	4.9.1 Budget Consultation Report 2023/24
	4.9.2a Budget Scrutiny Observations & Recommendations – Proposed Budget
	4.9.2b Budget Scrutiny Observations & Recommendations – Strategic Plan
	4.9.3a Budget Scrutiny Observations & Recommendations – Proposed Budget - Response of Cabinet
	4.9.3b Budget Scrutiny Observations & Recommendations – Strategic Plan – Response of Cabinet

**Medium Term Financial Strategy 2023/24 - 2025/26**

**Summary**

	INDICATIVE POSITION								
	2023/24			2024/25			2025/26		
	Proposed Base Budget	Proposed Allocation	Proposed Budget	Proposed Base Budget	Proposed Allocation	Proposed Budget	Proposed Base Budget	Proposed Allocation	Proposed Budget
£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Directorate Budgets</b>									
Adult Services	213,695	14,036	227,731	227,731	20,950	248,681	248,681	11,033	259,714
Children's Services	152,199	18,495	170,694	170,694	9,095	179,789	179,789	9,039	188,828
Environment & Place	63,932	9,021	72,953	72,953	54	73,007	73,007	3,624	76,631
Public Health	1,764	-200	1,564	1,564	200	1,764	1,764		1,764
Community Safety	25,671	219	25,890	25,890	456	26,346	26,346	466	26,812
CCCS	63,495	6,344	69,839	69,839	-3,454	66,385	66,385	1,693	68,078
Inflation and Other Adjustments <sup>(1)</sup>		4,624	4,624	4,624	2,861	7,485	7,485	800	8,285
<b>Directorate Budgets</b>	<b>520,756</b>	<b>52,539</b>	<b>573,295</b>	<b>573,295</b>	<b>30,162</b>	<b>603,457</b>	<b>603,457</b>	<b>26,655</b>	<b>630,112</b>
<b>Strategic Measures</b>									
Capital Financing									
- Principal	11,699	1,700	13,399	13,399	2,314	15,713	15,713	1,484	17,197
- Interest	14,420	618	15,038	15,038	313	15,351	15,351	-161	15,190
Interest on Balances	-13,007	-3,656	-16,663	-16,663	734	-15,929	-15,929	2,134	-13,795
Un-Ringfenced Specific Grants	-32,490	-7,918	-40,408	-40,408	-3,300	-43,708	-43,708		-43,708
Contingency	1,300	7,000	8,300	8,300		8,300	8,300		8,300
Insurance Recharge	1,364		1,364	1,364		1,364	1,364		1,364
<b>Total Strategic Measures</b>	<b>-16,714</b>	<b>-2,256</b>	<b>-18,970</b>	<b>-18,970</b>	<b>61</b>	<b>-18,909</b>	<b>-18,909</b>	<b>3,457</b>	<b>-15,452</b>
<b>Contributions to/from reserves</b>									
General Balances	1,000	5,800	6,800	6,800	-6,800	0	0		0
Prudential Borrowing Costs	7,510	2,514	10,024	10,024	-594	9,430	9,430	-1,920	7,510
Budget Equalisation Reserve	2,754	1,532	4,286	4,286	-3,134	1,152	1,152	-2,472	-1,320
Budget Priorities Reserve	9,499	-7,676	1,823	1,823		1,823	1,823		1,823
COVID - 19 Reserve	-8,435	1,055	-7,380	-7,380	3,623	-3,757	-3,757	1,438	-2,319
Demographic Risk Reserve	4,000		4,000	4,000		4,000	4,000		4,000
<b>Total Contributions to (+)/from (-) reserves</b>	<b>16,328</b>	<b>3,225</b>	<b>19,553</b>	<b>19,553</b>	<b>-6,905</b>	<b>12,648</b>	<b>12,648</b>	<b>-2,954</b>	<b>9,694</b>
<b>Budget Shortfall</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-6,735</b>	<b>-6,735</b>
<b>Net Operating Budget</b>	<b>520,370</b>	<b>53,508</b>	<b>573,878</b>	<b>573,878</b>	<b>23,318</b>	<b>597,195</b>	<b>597,195</b>	<b>20,423</b>	<b>617,618</b>

(1) Adjustments for inflation and other changes to be allocated.

**Medium Term Financial Strategy 2023/24 - 2025/26**

**Financing**

	INDICATIVE POSITION								
	2023/24			2024/25			2025/26		
	Base Budget	Proposed Budget Change	Proposed Budget	Proposed Base Budget	Proposed Budget Change	Proposed Budget	Proposed Base Budget	Proposed Budget Change	Proposed Budget
£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Net Operating Budget	520,370	53,508	573,878	573,878	23,318	597,195	597,195	20,423	617,618
<b>Funded by:</b>									
<b>Government Grant</b>									
- S31 Business Rate Reliefs	-5,327	-9,100	-14,427	-14,427		-14,427	-14,427		-14,427
- Business Rates Top-up	-40,546	-2,116	-42,662	-42,662	-853	-43,515	-43,515	-870	-44,385
<b>Total Government Grant</b>	<b>-45,873</b>	<b>-11,216</b>	<b>-57,089</b>	<b>-57,089</b>	<b>-853</b>	<b>-57,942</b>	<b>-57,942</b>	<b>-870</b>	<b>-58,812</b>
<b>Business Rates</b>									
- Business Rates local share	-33,893	-2,146	-36,039	-36,039	-721	-36,760	-36,760	-735	-37,495
- Collection Fund Surplus/Deficit	1,600	-1,600	0	0		0	0		0
<b>Total Business Rates</b>	<b>-32,293</b>	<b>-3,746</b>	<b>-36,039</b>	<b>-36,039</b>	<b>-721</b>	<b>-36,760</b>	<b>-36,760</b>	<b>-735</b>	<b>-37,495</b>
Council Tax Surpluses	-6,409	-7,707	-14,116	-14,116	10,116	-4,000	-4,000		-4,000
Care Leavers Discount	21		21	21		21	21		21
<b>COUNCIL TAX REQUIREMENT</b>	<b>435,816</b>	<b>30,839</b>	<b>466,655</b>	<b>466,655</b>	<b>31,860</b>	<b>498,515</b>	<b>498,515</b>	<b>18,818</b>	<b>517,332</b>
<b>Council Tax Calculation</b>									
Council Tax Base			269,116			273,825			278,617
Council Tax (Band D equivalent)			£1,734.03			£1,820.56			£1,856.79
<b>Increase in Council Tax (precept)</b>			7.1%			6.8%			3.8%
<b>Increase in Band D Council Tax</b>			4.99%			4.99%			1.99%

## New and Previously Agreed Budget Changes Summary 2023/24 - 2025/26

Directorate	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
<b>Previously Agreed Pressures &amp; Investments</b>				
Adult Services	10,766	10,388	9,450	<b>30,604</b>
Children's Services	5,125	6,906	7,593	<b>19,624</b>
Environment & Place	804	2,722	3,109	<b>6,635</b>
Community Safety and Public Health	244	456	466	<b>1,166</b>
Customers, Culture & Corporate Services	1,196	1,335	1,364	<b>3,895</b>
<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>18,135</b>	<b>21,807</b>	<b>21,982</b>	<b>61,924</b>
<b>Previously Agreed Savings</b>				
Adult Services	-250	-350	0	<b>-600</b>
Children's Services	233	0	0	<b>233</b>
Environment & Place	1,271	-1,028	-160	<b>83</b>
Community Safety and Public Health	107	0	0	<b>107</b>
Customers, Culture & Corporate Services	-249	249	0	<b>0</b>
<b>Total Previously Agreed Savings</b>	<b>1,112</b>	<b>-1,129</b>	<b>-160</b>	<b>-177</b>
<b>Previously Agreed Changes to Pressures funded by the COVID-19 Reserve</b>				
Adult Services	-890	-890	0	-1,780
Children's Services	-362	-1,588	-1,017	-2,966
Environment & Place	-750	-400	0	-1,150
Community Safety and Public Health	0	0	0	0
Customers, Culture & Corporate Services	-91	-304	0	-395
<b>Total Previously Agreed COVID-19 Funding</b>	<b>-2,093</b>	<b>-3,182</b>	<b>-1,017</b>	<b>-6,291</b>
<b>Total Existing Planned Changes</b>	<b>17,155</b>	<b>17,497</b>	<b>20,805</b>	<b>55,456</b>

## New and Previously Agreed Budget Changes Summary 2023/24 - 2025/26

Directorate	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
<b>New Budget Increases</b>				
Adult Services	21,926	12,382	2,470	<b>36,778</b>
Children's Services	16,813	3,468	2,353	<b>22,634</b>
Environment & Place	10,395	850	825	<b>12,070</b>
Community Safety and Public Health	0	0	0	<b>0</b>
Customers, Culture & Corporate Services	9,878	-2,052	425	<b>8,251</b>
Changes to be allocated if needed (including additional 2% pay inflation in 2023/24)	5,200	2,861	800	<b>8,861</b>
<b>Total New Budget Increases</b>	<b>64,212</b>	<b>17,509</b>	<b>6,873</b>	<b>88,594</b>
<b>New Pressures Funded From COVID-19 Reserve</b>				
Adult Services	325	0	-325	<b>0</b>
Children's Services	312	-312	0	<b>0</b>
Customers, Culture & Corporate Services	401	-130	-96	<b>175</b>
<b>Total New Pressures Funded From COVID-19 Reserve</b>	<b>1,038</b>	<b>-442</b>	<b>-421</b>	<b>175</b>

Directorate	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
<b>New Budget Reductions</b>				
Adult Services	-17,841	-580	-562	<b>-18,983</b>
Children's Services	-3,627	620	110	<b>-2,897</b>
Environment & Place	-2,699	-2,090	-150	<b>-4,939</b>
Community Safety and Public Health	-332	200	0	<b>-132</b>
Customers, Culture & Corporate Services	-4,791	-2,552	0	<b>-7,343</b>
Changes to be allocated	-576	0	0	<b>-576</b>
<b>Total New Budget Reductions</b>	<b>-29,866</b>	<b>-4,402</b>	<b>-602</b>	<b>-34,870</b>
<b>Total Directorate Changes</b>	<b>52,539</b>	<b>30,162</b>	<b>26,655</b>	<b>109,355</b>

### Adult Services - New and Previously Agreed Budget Increases and Reductions

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>Previously Agreed Pressures &amp; Investments</b>				
	Demographic Growth	8,782	8,500	8,500	<b>25,782</b>
	Pay Inflation (2.5%)	789	808	826	<b>2,423</b>
	Contract Inflation	967	887	920	<b>2,774</b>
	Income Inflation (2.0%)	-771	-747	-796	<b>-2,314</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. Pressure initially met from COVID-19 reserve in 2022/23 and 2023/24. Council funding will be added as the COVID-19 funding falls out (see COVID12 below).	890	890		<b>1,780</b>
23AS5	Employment & Wellbeing - Community Carers / Connectors - support clients with a learning disability, to enable them to take part in their communities more independently. Provide support to find volunteering roles, and/or leisure activities, according to their interests until they feel confident to continue on their own.	150	150		<b>300</b>
23CS2	Special Educational Needs & Disabilities (SEND) Commissioning and Brokerage Team - additional dedicated commissioning capacity for SEND placement spend of circa £25m per annum. Additional resources required, saving to be reversed, see new pressures	-41	-100		<b>-141</b>
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>10,766</b>	<b>10,388</b>	<b>9,450</b>	<b>30,604</b>
	<b>New Budget Increases</b>				
24AD1	Changes to the cost of care packages funded by the council	17,275	12,282	2,470	<b>32,027</b>
24AD2	Additional brokerage staffing capacity is needed as a result of increasing demand arising from hospital discharges and the need to reduce costs in Special Educational Needs & High Needs Block placements.	251	100		<b>351</b>
24AD17	In the context of heightened demand and complexity across health and social care sectors following the pandemic, and the introduction of the CQC Social Care Assurance framework from April 2023, it is proposed that this additional funding is made available to Adult Social Care to help manage the risk these challenges pose. Further work is required to identify exactly how the funding will be utilised, however it is clear that some targeted action will be required to address known areas of risk, ahead of CQC inspection. In addition there is a need to expand the permanent workforce both inside and outside of the council, and that financial risk is increasing with demand and complexity beyond that previously anticipated as part of the budget proposals	4,400			<b>4,400</b>
	<b>New Budget Increases</b>	<b>21,926</b>	<b>12,382</b>	<b>2,470</b>	<b>36,778</b>
	<b>Pressures to be met from COVID-19 Reserve in 2023/24</b>				
24COVID5	Funding for additional commissioning and contract activity for social care arising as a result of the on-going impact of COVID-19.	325		-325	<b>0</b>
	<b>Total Pressures, Investments, Budget Increases</b>	<b>33,017</b>	<b>22,770</b>	<b>11,595</b>	<b>67,382</b>

### Adult Services - New and Previously Agreed Budget Increases and Reductions

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>Previously Agreed Savings</b>				
23AS13	Out of Area Placements - Bring people back to Oxfordshire to improve outcomes and increase the utilisation of supported accommodation.	-250	-350		<b>-600</b>
	<b>Total Previously Agreed Savings</b>	<b>-250</b>	<b>-350</b>	<b>0</b>	<b>-600</b>
	<b>New Budget Reductions</b>				
24AD3	Due to a national shortage of qualified social workers and occupational therapists, recruitment into operational social work teams can take time. Adult Services are launching a refreshed approach to recruitment, including investment in new professional leadership and development roles specifically the Principal Social Worker and Principal Occupational Therapist. As this approach is embedded there is expected to be a one-off saving in 2023/24 whilst vacancies are filled.	-1,000	1,000		<b>0</b>
24AD4	The council is committed to supporting people to live independent healthy lives in their own homes. Our programme of reviewing care packages will ensure that residents are supported to maximise all the opportunities that are available to them in the community to achieve better outcomes.	-3,510	-670	-385	<b>-4,565</b>
24AD5	Population changes: the impact of the "Oxfordshire Way" on improved outcomes for people means reductions in demand for services are expected to continue in 2023/24 and beyond.	-1,814	-500		<b>-2,314</b>
24AD6	Maximise the use of supported living accommodation within Oxfordshire so that people are able to remain close to home.		-65		<b>-65</b>
24AD7	Shared Lives - increase the number of people who can find a home through the shared lives scheme. Build further on the success of the service to provide options for respite for a wider range of individuals.	-148		-74	<b>-222</b>
24AD8	Review and adjust pooled budget arrangements to ensure increased health needs are accurately reflected in the funding for the pools following demographic change over recent years.	-5,500			<b>-5,500</b>
24AD9	Meet costs from an anticipated 5% uplift to the Better Care Fund in 2023/24	-1,395			<b>-1,395</b>
24AD10	Fund more prevention activities through the Better Care Fund to meet the shared priorities of the health and social care system.	-1,305			<b>-1,305</b>
24AD11	Ensure that residents in need of support are offered solutions that are proportionate to their needs and keep them at the heart of their community, by offering them opportunities in extra care housing instead of residential care.	-460			<b>-460</b>
24AD12	Work with residents, the voluntary sector, health partners, and community groups to deliver The Oxfordshire Way. This means that people will be enabled to live healthy lives in their own homes for as long as possible. We will ensure that people do not enter into residential care when there is a better outcome that they could achieve by accessing equipment, technology, or Extra Care Housing.	-1,753	-350	-175	<b>-2,278</b>
24AD13	The Oxfordshire health and social care system is dedicated to supporting people to return home to continue their recovery after a period of hospital based care. The Council will work with system partners to ensure that where people do require a period of bed based recovery in a nursing home or community hospital, they are supported to return home as quickly as possible by accessing the full range of statutory and voluntary services that can support people to remain independent and healthy in their own homes.		-495		<b>-495</b>
24AD14	Interim care pathway flats - pilot opportunity to use a small number of flats in new extra care schemes for hospital discharge.	-41			<b>-41</b>



**Adult Services - New and Previously Agreed Budget Increases and Reductions**

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
24AD15	Reduction in the cost of social care assessments contribution due to public health (drug and alcohol provider) providing a more efficient, integrated, and holistic assessment	-72		72	0
24AD16	Fund eligible adult social care expenditure from the Public Health Reserve on a one-off basis in 2023/24	-500	500		0
24CC7	Savings on vehicles used by council services expected to be achieved through the "One Fleet" Strategy (links to 24CC5). Further savings expected if the fleet replacement programme included in the capital proposals in Annex 1b progresses. This has been split between Adults (£0.133m) and CCCS (£0.1m).	-133			-133
24CC14	In September 2022 the Government announced that the Health & Social Care Levy tax that was to have been implemented from April 2023 has been cancelled. Funding for the levy that is built into the council's budget can be released.	-210			-210
	<b>Total New Budget Reductions</b>	<b>-17,841</b>	<b>-580</b>	<b>-562</b>	<b>-18,983</b>
	<b>Total Savings and Budget Reductions</b>	<b>-18,091</b>	<b>-930</b>	<b>-562</b>	<b>-19,583</b>
	<b>Previously Agreed Changes to Pressures funded by the COVID-19 Reserve</b>				
COVID12	Long term COVID-19 Infection Control Requirements - based on increased staffing recruitment and retention, cost of PPE as free issue is withdrawn and on-going testing requirements. Funding of £1.780m in 2022/23 will reduce to £0.890m in 2023/24 and then be removed from 2024/25. Replaced by base budget funding in 23AS2.	-890	-890		-1,780
	<b>Total Previously Agreed Changes to Pressures funded by the COVID-19 Reserve</b>	<b>-890</b>	<b>-890</b>	<b>0</b>	<b>-1,780</b>
	<b>Total Adult Services</b>	<b>14,036</b>	<b>20,950</b>	<b>11,033</b>	<b>46,019</b>

**Children's Services - New and Previously Agreed Budget Increases and Reductions**

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>Previously Agreed Pressures &amp; Investments</b>				
	Demographic Growth	4,550	5,726	5,494	<b>15,770</b>
	Pay Inflation (2.5%)	1,398	1,430	1,463	<b>4,291</b>
	Contract Inflation	289	252	255	<b>796</b>
21CS16	Final element of the phased fall out of a temporary £0.4m increase in funding in 2020/21 for social care staffing team pressures to meet additional demand.	-246			<b>-246</b>
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 and the remaining budget falls out in 2023/24 and 2024/25.	-944	-945		<b>-1,889</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 was expected to produce £1.0m of savings in total.	-230			<b>-230</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 is being funded by the COVID-19 reserve in 2022/23 and 2023/24.	388	343	281	<b>1,012</b>
23CS5	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. Demography is reviewed on an annual basis and adjustments will be made in future years to reflect any changes.	100	100	100	<b>300</b>
23CS8	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. To date this project has been grant funded (DfE and Troubled Families), however to continue beyond November 2022 council funding is required so this provides on-going council funding.	320			<b>320</b>
23CS17	Develop active travel plans & green travel	-500			<b>-500</b>
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>5,125</b>	<b>6,906</b>	<b>7,593</b>	<b>19,624</b>

**Children's Services - New and Previously Agreed Budget Increases and Reductions**

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>New Budget Increases</b>				
24CS1	Continuation of £0.970m funding for adult facing services within family safeguarding (family solutions plus), relating to contracts supporting domestic abuse, adult mental health & substance misuse. The proposed increases are after taking account of the Supporting Families grant of £0.485m in 2023/4 and 2024/25 plus funding from the Public Health reserve of £0.300m in 2023/24 and £0.200m in 2024/25.	185	100	685	<b>970</b>
24CS2	Investment in Children's Social Worker Recruitment & Retention Strategy ("Grow your own") in order to provide a more resilient & effective service resulting in more manageable caseloads and reducing reliance on agency staff	615	0	0	<b>615</b>
24CS3	Short term growth to fund the difference in cost of agency and permanent social workers, until the Recruitment and Retention measures and investment take full effect.	1,100	-650	-450	<b>0</b>
24CS4	Reflecting national trends the number of children we care for has increased and placement costs are higher. Part of the increase arises from a higher number of children requiring very high cost support due to lack of suitable placements both locally and nationally.	8,300			<b>8,300</b>
24CS5	Strengthen the application of thresholds and develop new working practices to safely reduce the number of children the council cares for so activity is more consistent with similar authorities.	-2,000	-1,200	-1,200	<b>-4,400</b>
24CS6	Inflation: funding for estimated inflationary increases to the cost of care.	5,700	3,200	1,600	<b>10,500</b>
24CS30	The most recent mainstream bus tenders saw bids on average coming in at 32% greater than the medium term contracts previous run. These are deemed representative of the rest of the market and the full impact will be seen over the medium term as cohorts of contracts are tendered. This pressure exceeds that of the 12% incorporated into the budget strategy process.	213	213	213	<b>639</b>
24CS31	As the Dynamic Purchasing System has no fixed contract inflation, there is pressure to upgrade the system in place to help support the SEND market stability and either incorporate a temporary fix, as well as to consider inflation as part of the routine contract estimated at 6% per annum. This pressure exceeds the one year inflation figure in the budget strategy for this area.		305	305	<b>610</b>
24CS32	Home to School Transport: Based on the demographic growth forecast from Newton, both SEN and Post 16 are seeing a significant increase in the number of students needing EHCPs. 33% of students with plans require transport and the student increases are estimated as follows (2022/23) 15%, (2023/24) 10%, (2024/25) 11% and (2025/26) 9%. This pressure is on top of the £1.3m demographic growth already in the MTFP.	2,200	1,500	1,200	<b>4,900</b>
24CS33	SEND: additional staffing to improve capacity for Education and Health Care Plan (EHCP) Reviews and assessments	500			<b>500</b>
	<b>Total New Budget Increases</b>	<b>16,813</b>	<b>3,468</b>	<b>2,353</b>	<b>22,634</b>
	<b>Pressures to be met from COVID-19 Reserve in 2023/24</b>				
24COVID1	Multi Agency Safeguarding Hub. One - off funding of £0.624m agreed for 2022/23 for additional activity linked to COVID-19 demand was originally expected to fall out in 2023/24 and 2024/25 (see COVID8 in Annex 1a). Demand remains high so continue funding in 2023/24	312	-312		<b>0</b>
	<b>Total Pressures, Investments, Budget Increases</b>	<b>22,250</b>	<b>10,062</b>	<b>9,946</b>	<b>42,258</b>

**Children's Services - New and Previously Agreed Budget Increases and Reductions**

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>Previously Agreed Savings</b>				
23CS10	Troubled Families grant will continue for a further year in 2022/23 but is assumed to fall out from 2023/24.	83			83
23CS11	Temporary use of COVID-19 and Afghan Resettlement grant funding for employee costs in 2022/23 falls out from 2023/24.	50			50
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. The underspend will continue into 2023-24, but falls out in 2024/25.	100			100
	<b>Total Previously Agreed Savings</b>	<b>233</b>	<b>0</b>	<b>0</b>	<b>233</b>
	<b>New Budget Reductions</b>				
24CS7	Use one-off funding held in reserves to support expenditure in 2023/24.	-60	60		0
24CS8	Review costs and/or increase charges for traded services to ensure full cost recovery	-95			-95
24CS9	The academy and new school budgets are expected to underspend in 2023/24 due to fewer schools converting to academies. Increased activity is expected in 2024/25	-100	100		0
24CS10	Service efficiencies	-113			-113
24CS11	Early Help: service efficiencies	-67			-67
24CS12	Reduce expenditure on legal costs	-150			-150
24CS13	Children We Care For: reduction in staffing & support costs	-240			-240
24CS14	Possible reduction in costs of supporting unaccompanied children. This depends on the impact of the Home Office National Transfer Scheme which allocates unaccompanied children across Local Authorities.	-120			-120
24CS15	Leaving Care Service - staffing efficiencies	-80			-80
24CS16	Youth Justice & Exploitation agency - staffing reduction	-85			-85
24CS17	Adopt Thames Valley (regional adoption service) - reduced contribution based on placing more children with our own adopters (one-off) & review of recovery of the council's overheads as hosts of the regional adoption agency	-110	40		-70
24CS18	Reduction in recruitment and training spend	-50			-50
24CS19	Efficiencies in how the council manages the process of collecting data and administrating the Supporting Families grant process with central government	-120			-120
24CS20	The Supporting Families grant will continue for a further two years. Total budgeted grant expected to fall out in 2025/26	-83		110	27
24CS21	Children with Disability agency staff reduction	-135			-135
24CS22	Safeguarding/Quality Assurance team agency staffing reduction	-73			-73
24CS23	Reduction in funding for project work	-66			-66
24CS24	Reduction in ongoing pension payments to former employees. There is usually an annual reduction as numbers reduce, offset by any inflationary uplift.	-32			-32
24CS25	Administration efficiencies in Education & Social Care	-190			-190
24CS26	Supporting Families Grant - use one-off funding to offset overall pressures.	-200	200		0
24CS27	Release funding held in the Early Intervention reserve (one-off in 2023/24)	-200	200		0
24CS28	Release Youth Funding pump-priming reserve. This reserve was established to implement Youth Service initiatives. Funding can now be met from within the Youth Service revenue budget (one-off in 2023/24)	-500	500		0
24CS29	Service Reviews of non-statutory / non-case holding areas	-480	-480		-960
24CC14	In September 2022 the Government announced that the Health & Social Care Levy tax that was to have been implemented from April 2023 has been cancelled. Funding for the levy that is built into the council's budget can be released.	-278			-278
	<b>Total New Budget Reductions</b>	<b>-3,627</b>	<b>620</b>	<b>110</b>	<b>-2,897</b>

## Children's Services - New and Previously Agreed Budget Increases and Reductions

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>Total Savings and Budget Reductions</b>	<b>-3,394</b>	<b>620</b>	<b>110</b>	<b>-2,664</b>
	<b>Previously Agreed Changes to Pressures funded by the COVID-19 Reserve</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. Half of this funding will be removed in 2023/24 and the remainder in 2024/25.	-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
	<u>COVID-19 Demand Pressures</u>				
COVID3	Elective Home Education - An increase in numbers of families choosing to home educate has required a short-term investment in this service to support this. The funding from the COVID-19 reserve will be removed in 2023/24.	-84			-84
COVID4	Additional capacity to track children missing education reflecting increased demand for services. The funding from the COVID-19 reserve will be removed in 2023/24.	-21			-21
	<u>Social Care</u>				
COVID5	Agency Staff - the proportion of permanent posts held by an agency social workers increased during 2021/22 because of COVID-19 demand and other factors impacting on the availability of experienced social workers.	-375	-375		-750
COVID6	Family Safeguarding Partnership 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)	444		-446	-2
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.	246	-140	-246	-140
	<u>COVID-19 - Additional Demand Pressures</u>				
COVID8	Multi Agency Safeguarding Hub - funding of £0.624m in 2022/23 for additional activity linked to COVID-19 demand falls out in 2023/24 and 2024/25.	-312	-312		-624
COVID9	Family Safeguarding Partnership Teams - funding of £0.350m for additional activity linked to COVID-19 demand falls out in 2023/24 and 2024/25.	-175	-175		-350
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. £0.588m fundin in 2022/23 will increase to £0.637m in 2023/24 then fall out in 2024/25 and 2025/26.	49	-312	-325	-588
	<b>Total Previously Agreed Changes to Pressures funded by the COVID-19 Reserve</b>	<b>-362</b>	<b>-1,320</b>	<b>-1,017</b>	<b>-2,699</b>
	<b>Total Children's Services</b>	<b>18,494</b>	<b>9,362</b>	<b>9,039</b>	<b>36,895</b>

**Environment & Place - New and Previously Agreed Budget Increases and Reductions**

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>Previously Agreed Pressures &amp; Investments</b>				
	Demographic Growth (growth in waste tonnages)	430	430	430	<b>1,290</b>
	Pay Inflation (2.5%)	522	534	546	<b>1,602</b>
	Contract Inflation	2,556	2,280	2,353	<b>7,189</b>
	Income Inflation (2.0%)	-135	-131	-140	<b>-406</b>
	Business Rates Inflation	19	16	16	<b>51</b>
21COM8	One off funding for the Digitalisation of the Development Management and Enforcement Service to enable more efficient, flexible working falls out in 2023/24.	-300			<b>-300</b>
21COM24	Changes to manage the staged fall out of a two year reduction to the drawdown from the Parking Account.	-450			<b>-450</b>
23EP1	Environment and Place redesign saving will be a staggered restructure (pressure in 2022/23 and matching saving in 2023/24) 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			<b>-750</b>
23EP3	Reprofiling of the LED replacement streetlighting programme (from 2022/23) 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	-600		<b>-1,600</b>
23EP4	Recycling and Gully treatment project savings at the Drayton Highways Depot are being removed as they are not now achievable (22EP26)	50	250		<b>300</b>
23EP5	Increased contribution to the Regional Flood Co-ordination Committee Levy	22	22	22	<b>66</b>
23EP6	Planning process digitisation project (21COM8) has been completed and savings of £0.150m have been achieved a year earlier than planned (2022/23). 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 received, 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 cashable saving cannot be achieved.	300			<b>300</b>
23EP10	Environmental and Community bids - additional funding supporting the expansion in capacity to prepare for the Environment Bill, develop the Nature Recovery Strategy and greater support for Community Action Groups falls out in 2024/25.		-50		<b>-50</b>
23EP11	£0.066m funding to increase capacity to develop pipeline and contract delivery of projects to support the Zero Carbon Infrastructure was added to the budget in 2022/23. This reduces to £0.064m from 2023/24 and falls out in 2025/26.	-2		-64	<b>-66</b>
23EP12	Delivery of Pathways to a Zero Carbon Oxfordshire - one - off capacity to develop roadmap and support partnership working. Removal of one - off funding in 2022/23 £0.090m	-70	-20		<b>-90</b>
23EP14	Provide capacity to ensure Oxfordshire is "Grid ready", developing Energy System planning and flexibility trails.	7	-9	-64	<b>-66</b>
23EP26	Full year effect of funding for investments (which ones) to reflect that some of these investments started part way through 2022/23.	200			<b>200</b>
23EP27	One off funding for resource needed to support the development of Oxfordshire Rail Feasibility Strategy falls out in 2023/24.	-250			<b>-250</b>



**Environment & Place - New and Previously Agreed Budget Increases and Reductions**

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
23EP28	One off funding for Safe Crossings and Active Travel and additional capacity for workplace charging (assumes agency rates for 3 FTE for 1 year) falls out in 2023/24.	-350			-350
23EP29	COMET fares - amendment to previous planned changes needed to reflect the maintenance of fares at the same level as 2021/22 consistent with the Review of Charges agreed by Cabinet on 18 January 2022 -reverses 22EP13.	5		10	15
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>804</b>	<b>2,722</b>	<b>3,109</b>	<b>6,635</b>
	<b>New Budget Increases</b>				
24EP1	Increased energy costs for street lighting and illuminated signs	2,600			2,600
24EP2	Highways Maintenance - abnormal contract inflation. Increased contractor and materials costs due to inflation and supply issues.	1,712			1,712
24EP3	Additional temporary resources and expertise to support the exploration and delivery of a new highways maintenance contract from the end of March 2025	150	100	-250	0
24EP4	Home to School transport - increase in the cost of school transport (directly provided and contracted) due to increases in fuel and other costs.	650	350	350	1,350
24EP5	Remove fleet management savings as these will now be included in the council's "One Fleet" Strategy	100			100
24EP6	Increased cost of road markings and signage to support the enforcement of parking restrictions and controlled parking zones.	200			200
24EP7	Reversal of income target for Travel Planning service due to change in delivery model as a result of resourcing challenges	250			250
24EP8	Household Waste Recycling Centres - anticipated increase in the cost of new contracts.			625	625
24EP9	An anticipated change in the law means the council will stop charging for DIY waste leading to a reduction in income		400		400
24EP10	Impact of implementation of Controlled Waste Regulation			100	100
24EP11	Persistent Organic Pollutants - a change in the law means the council will need to fund the cost of storing, shredding, and burning soft furnishings, as an alternative to landfill.	200			200
24EP26	Waste Management - increased pressure on contract costs based on the Office for Budget Responsibility's updated RPI/CPI forecast	1,273			1,273
24EP27	Countywide Community Transport Initiatives	1,200			1,200
24EP28	The council's contribution to joint bus and park and ride ticketing at park and ride car parks within Oxford City would revert back to £2.00 from 1 April 2023 at the end of the trial period for joint ticketing. Pending the outcome of the review of the trial and agreement to continue, this funding would enable the extension of the joint ticketing arrangements on a permanent basis.	500			500
24EP29	Improve Children's Transport Options (Active Travel Animators). Expand the team in Supported Transport to work with young people and their families to develop Active Travel options.	300			300

**Environment & Place - New and Previously Agreed Budget Increases and Reductions**

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
24EP30	Transport Hubs (revenue funding for capital expenditure of £0.5m per year for three years in locations across Oxfordshire including e-bike hire, car club promotion etc). Funding will fall out in 2026/27.	500			500
24EP31	Improvements to travel information	100			100
24EP32	Flooding and Drainage – tackling the worst areas prone to flooding – practical projects with Parish Councils and proactive ditch clearance. Build the team to support flood resilience across communities in Oxfordshire	600			600
24EP33	Resource to develop Freight Strategy (1 FTE)	60			60
	<b>Total New Budget Increases</b>	<b>10,395</b>	<b>850</b>	<b>825</b>	<b>12,070</b>
	<b>Total Pressures, Investments, Budget Increases</b>	<b>11,199</b>	<b>3,572</b>	<b>3,934</b>	<b>18,705</b>
	<b>Previously Agreed Savings</b>				
22EP06	Improved recycling facilities at Drayton Highways Depot for tar bound materials and gully waste reducing disposal costs	-50	-250		-300
22EP10	Fleet management – Reduced costs and effort by consolidating contracts and managing collectively across directorate		-100		-100
22EP11	Home to School contract management - Use of technology and improvements and automation of processes to reduce costs and effort required.	-250	-50	-150	-450
22EP13	COMET fares - Increase the cost of fares to better recover the cost of operating the service but still ensuring charges are affordable.	-5		-10	-15
22EP18	Additional anticipated income from charges to developers. Appropriate charges for services undertaken for developers that attract a relevant external fee (road agreements).	-274	-278		-552
23EP18	Moving Traffic New income introducing Part 6 powers relating to Civil Traffic Enforcement.	-200	-250		-450
23EP19	Increased Fees and Charges - Oxford Pay and Display and additional Bus Lane Enforcement	-150			-150
23EP20	Increase in Parking Bay Suspension income (22EP09)	-50			-50
23EP22	Extend and increase use of one-off use of Bus Service Operators Grant (one off funding in 2022/23 falls out in 2023/24)	250			250
23EP24	Removal of one - off contribution of £2.0m from commuted sums in 2022/23 in 2023/24.	2,000			2,000
23EP25	Supported Transport budget - rebasing of service operation and staffing costs		-100		-100
	<b>Total Previously Agreed Savings</b>	<b>1,271</b>	<b>-1,028</b>	<b>-160</b>	<b>83</b>
	<b>New Budget Reductions</b>				
24EP13	Reduction in the revenue investment needed for the mobilisation of 20mph Speed Limits. A three year implementation programme is included in the council's Capital Programme.	-200			-200
24EP14	Lane rental - introduce charges for all works on the busiest roads at the busiest times to minimise disruption.	35	-2,150		-2,115
24EP15	Anticipated increases in on street parking income.	-150	-150	-150	-450
24EP16	Increase in various licence fees for skips, scaffolds, hoardings, dropped kerbs	-100			-100



**Environment & Place - New and Previously Agreed Budget Increases and Reductions**

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
24EP17	One - off drawdown from accumulated funding held in the Parking Account reserve	-250	250		0
24EP18	One - off reduction in operational budgets	-50	50		0
24EP19	One - off reduction in operational budgets	-40	40		0
24EP20	Prevention of unsorted waste at Household Waste Recycling Centres means recycling can be increased by reducing the amount of waste that is sent to the Energy Recovery Facility at Ardley.		-200		-200
24EP21	Funding for growth in waste tonnages built into the current MTFS is not expected to be required. This reflects the current year's downturn in growth relating to all waste stream tonnages.	-430			-430
24EP22	Adjust assumed waste tonnages to reflect anticipated activity	-800			-800
24EP23	One - off reduction in operational budgets	-30	30		0
24EP24	One - off reduction in operational budgets	-40	40		0
24EP25	Cross Directorate: Increase in savings expected through the redesign of the directorate (linked to 22EP03)	-500			-500
24CC14	In September 2022 the Government announced that the Health & Social Care Levy tax that was to have been implemented from April 2023 has been cancelled. Funding for the levy that is built into the council's budget can be released.	-144			-144
	<b>Total New Budget Reductions</b>	<b>-2,699</b>	<b>-2,090</b>	<b>-150</b>	<b>-4,939</b>
	<b>Total Savings and Budget Reductions</b>	<b>-1,428</b>	<b>-3,118</b>	<b>-310</b>	<b>-4,856</b>
	<b>Previously Agreed Changes to Pressures funded by the COVID-19 Reserve</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. One - off funding in 2022/23 falls out in 2023/24.	-350			-350
COVID14	£0.800m funding in 2022/23 supporting an estimated 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 reduces to £0.400m in 2023/24 and falls out in 2024/25.	-400	-400		-800
	<b>Total Previously Agreed Changes to Pressures funded by the COVID-19 Reserve</b>	<b>-750</b>	<b>-400</b>	<b>0</b>	<b>-1,150</b>
	<b>Total Environment &amp; Place</b>	<b>9,021</b>	<b>54</b>	<b>3,624</b>	<b>12,699</b>

## Public Health &amp; Community Safety - New and Previously Agreed Budget Increases and Reductions

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>Public Health</b>				
	<b>Previously Agreed Pressures &amp; Investments</b>				
21PH3	Estimated Public Health funded staff salary inflation (to be met from Public Health grant funding)	48			48
23PH1	Sexual Health - one off funding in 2022/23 to 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 falls out in 2023/24.	-140			-140
23PH2	NHS Health Checks - one off funding in 2022/23 to 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 falls out in 2023/24.	-110			-110
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>-202</b>	<b>0</b>	<b>0</b>	<b>-202</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.	-33			-33
21PH8	Jubilee House - review and halve hot desk provision for council staff when current arrangements end in November 2022. Retain 8 desks.	-15			-15
23PH5	Sexual Health. A one-off underspend in 2021/22 will be used to support additional activity 2022/23 on a one-off basis. This funding falls out in 2023/24.	140			140
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. This funding falls out in 2023/24.	110			110
	<b>Total Previously Agreed Savings</b>	<b>202</b>	<b>0</b>	<b>0</b>	<b>202</b>
	<b>New Budget Reductions</b>				
24PHCS1	Additional external grant funding for services supporting victims of Domestic Abuse expected in 2023/24 means council funded budget can be released on a one-off basis	-200	200	0	0
	<b>Total New Budget Reductions</b>	<b>-200</b>	<b>200</b>	<b>0</b>	<b>0</b>
	<b>Total Public Health</b>	<b>-200</b>	<b>200</b>	<b>0</b>	<b>0</b>

**Public Health & Community Safety - New and Previously Agreed Budget Increases and Reductions**

Ref	Description	2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>Community Safety</b>				
	<b>Previously Agreed Pressures &amp; Investments</b>				
	Pay Inflation (2.5%)	446	456	466	1,368
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>446</b>	<b>456</b>	<b>466</b>	<b>1,368</b>
	<b>Previously Agreed Savings</b>				
22CDA15	Review of Mid-Level and Supervisory Leadership Level within the Fire & Rescue Service	-50			-50
22CDA16	Review of Wholetime Firefighter activity (prevention and protection)	-45			-45
	<b>Total Previously Agreed Savings</b>	<b>-95</b>	<b>0</b>	<b>0</b>	<b>-95</b>
	<b>New Budget Reductions</b>				
24CC14	In September 2022 the Government announced that the Health & Social Care Levy tax that was to have been implemented from April 2023 has been cancelled. Funding for the levy that is built into the council's budget can be released.	-132			-132
	<b>Total New Budget Reductions</b>	<b>-132</b>	<b>0</b>	<b>0</b>	<b>-132</b>
	<b>Total Community Safety</b>	<b>219</b>	<b>456</b>	<b>466</b>	<b>1,141</b>
	<b>Total Public Health &amp; Community Safety</b>	<b>19</b>	<b>656</b>	<b>466</b>	<b>1,141</b>

**Customers, Culture & Corporate Services - New and Previously Agreed Budget Increases and Reductions**

Ref		2023/24	2024/25	2025/26	Total
	Description	£000	£000	£000	£000
	<b>Previously Agreed Pressures &amp; Investments</b>				
	Pay Inflation (2.5%)	1,146	1,173	1,200	<b>3,519</b>
	Contract Inflation (RPIX - 4.2%; RPI - 4.1%; CPI - 2.5%)	157	135	139	<b>431</b>
	Income Inflation (2.0%)	-45	-44	-47	<b>-136</b>
	Business Rates Inflation	63	52	53	<b>168</b>
20COM6/ 20CDAI11	Ongoing impact of changes to Property utility costs.	-150			<b>-150</b>
21CDAI5	Fall out of funding for a review of Hard Facilities Management Services.	-100			<b>-100</b>
21CDAI12	Remaining phased fall out of £0.7m of investment in 2021/22 to bring the Council's Assets to a satisfactory operating level.	-200			<b>-200</b>
21CDAI13	Remaining 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.	-60			<b>-60</b>
23CDAI1	On-going pressure related to joint use sports agreements with leisure. Pressure in 2022/23 has been funded from reserves on a one - off basis.	500			<b>500</b>
23CDAI2	New Green Deal - Support the procurement team and services to work major suppliers to set and report on science based nature and climate targets (2 FTE reflecting scale of supply chain and potential impact)	35			<b>35</b>
23CDAI18	Community Buildings - implementation of rent holiday in 2022/23 and funding for repairs and maintenance. The one - off funding falls out but the policy will be reviewed during 2022/23 so that permanent arrangements can be put in place from 2023/24.	-300			<b>-300</b>
23CODR5	Banbury Library - running costs for new library	150			<b>150</b>
23CODR9	Performance Management Business Systems		19	19	<b>38</b>
	<b>Total Previously Agreed Pressures &amp; Investments</b>	<b>1,196</b>	<b>1,335</b>	<b>1,364</b>	<b>3,895</b>
	<b>New Budget Increases</b>				
24CCCS1	Increases in utility costs for the council's buildings	1,927	350	55	<b>2,332</b>
24CCCS2	Cost of specialist consultant advice to support property valuations and statutory requirements.	102			<b>102</b>
24CCCS3	Decarbonisation Manager - existing funding (21CDAI13) ends in 2022/23 but there is on-going requirement to support the council's priority to be carbon neutral by 2030. 50% of the cost of this post is assumed to be met from specific schemes in the capital programme from 2024/25.	72	-36		<b>36</b>
24CCCS4	Adjustments to staffing budgets reflecting current service needs and anticipated future reductions to the number of council buildings.	109	-59		<b>50</b>
24CCCS5	A £0.5m reduction in the cost of cleaning council buildings was expected from 2022/23. Staff shortages mean there is increased dependency on agency staff which has increased costs. Action will be taken to reduce the cost of the service in 2024/25 and 2025/26.	200	-100	-100	<b>0</b>
24CCCS6	Property tree survey, service & maintenance to ensure that the council can meet the statutory requirement for certification of all trees on the council's property every 5 years.	207			<b>207</b>
24CCCS7	Programme Director - Partnership & Delivery. On-going need for capacity to support partnership activity and delivery including on-going support for Oxfordshire's response to Homes for Ukraine and support for households through the cost of living crisis. This will be funded by COVID-19 funding on one - off basis in 2023/24 (see Annex 1c)		130		<b>130</b>
24CCCS8	Governance - funding for the additional capacity needed to support the council's democratic processes and information governance.	343			<b>343</b>

**Customers, Culture & Corporate Services - New and Previously Agreed Budget Increases and Reductions**

Ref		2023/24	2024/25	2025/26	Total
	Description	£000	£000	£000	£000
24CCCS9	Legal Services - increase in establishment to respond to increased demand.	532	207		739
24CCCS10	Staffing pressures related to the loss of grant funding for data analysis, income from Cherwell District Council and investment in resources to undertake consultative activities and an inhouse digital design and graphics services. These staffing pressures will be reviewed in full during 2023/24 alongside income targets and managing external expenditure reflecting the new delivery model.	129	161		290
24CCCS11	Library Service: Reduce historic income target due to decreased demand for services and changes in consumer behaviour.	400	40		440
24CCCS12	There are issues with staffing capacity and the ability to recruit and retain staff across the council. The cost of the proposed Resourcing Team includes media and marketing associated with resourcing and the cost of a Programme Manager and a Project Officer to manage the transformation programme to deliver the council's resourcing strategy.	410			410
24CCCS13	Additional business partnering capacity needed to support the council's activities and decision making.	150			150
24CCCS14	Increase in external audit fees from 2023/24 as notified to councils nationally following a procurement by the Public Sector Audit Appointments Ltd.	50			50
24CCCS31	Property Facilities Management - additional contract inflation of 11% based on the OBR inflation projection set out in the Autumn Statement.	100	100	50	250
24CCCS32	Property Cleaning - in-year contract inflation pressure (£140k) plus additional contract inflation of 11% in 2023/24 following the OBR projection set out in the Autumn Statement	280	0	0	280
24CCCS33	Property Catering - additional food and utilities inflation resulting in an increase cost for school meal which can't be recovered due to restriction on price increase on school meal. This follows the increased inflation projection set out by the OBR in the Autumn Statement	250	100	50	400
24CCCS34	Landlord & Tenant - additional contract inflation of 11% in 2023/24 and 10% for the following 2 years based on the OBR inflation projection set out in the Autumn Statement	537	370	370	1,277
24CCCS35	Coroners - increase rates	75			75
24CCCS36	Core infrastructure support for the Voluntary & Community Sector	75			75
24CCCS37	Councillor Priority Fund (£15,000 per councillor to be used over two years) and two year administration cost	1,015	-1,015		0
24CCCS38	Council Tax Support Schemes/Cost of Living Measures.	2,300	-2,300		0
24CC2	Following the termination of the Section 113 shared services agreement with Cherwell District Council there are costs related to the Senior Leadership Team that now need to be met by the council as the previous joint working arrangements have ended.	276			276
24CC3	The Apprenticeship Levy is an amount paid at a rate of 0.5% of an employer's annual pay bill. The Corporate Services contribution has increased due to organisational changes and there was an overspend in 2021/22 of £0.030m and current year budget pressure of £0.030m.	30			30
24CC4	The council is a member of the Hampshire IBC Partnership who provide the council's management information system and transactional processing for payments, income and payroll for example. Reflecting inflation, the council's contribution to the partnership will increase by 6.3% from 2023/24.	225			225

**Customers, Culture & Corporate Services - New and Previously Agreed Budget Increases and Reductions**

Ref		2023/24	2024/25	2025/26	Total
	Description	£000	£000	£000	£000
24CC5	Strategic Fleet Manager - additional staffing capacity to review and improve the the use of vehicles across the council through the council's "One Fleet" Strategy.	84			84
	<b>Total New Budget Increases</b>	<b>9,878</b>	<b>-2,052</b>	<b>425</b>	<b>8,251</b>
	<b>Pressures to be met from COVID-19 Reserve in 2023/24</b>				
24COVID2	Programme Director - Partnership & Delivery. One off funding in 2023/24. On-going funding from 2024/25 included in 24CCCS7	130	-130		0
24COVID3	Coroners - fund additional activity in 2023/24 and 2024/25	96		-96	0
24COVID4	Additional resource for the Social & Health Care Team in the council's Customer Service Centre from 2023/24 to 2025/26	175			175
	<b>Total Pressures to be met from the COVID-19 Reserve 2023/24</b>	<b>401</b>	<b>-130</b>	<b>-96</b>	<b>175</b>
	<b>Total Pressures, Investments, Budget Increases</b>	<b>11,475</b>	<b>-847</b>	<b>1,693</b>	<b>12,321</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.	-150			-150
23CODR11	Pause Recruitment (removal of one - off saving in 2022/23).	36			36
23CODR15	Temporary reduction in operational budget of the Performance & Insight team (removal of saving in 2022/23 and 2023/24).		10		10
23CODR22	Proposed one - off increase in Income generating services - Registration Services - falls out in 2023/24	15			15
23CODR24	Removal of temporary savings in supplies & contracts from 2022/23		239		239
23CODR25	Reprofile part of previously agreed saving of £0.250m in 2022/23 to 2023/24.	-150			-150
	<b>Total Previously Savings</b>	<b>-249</b>	<b>249</b>	<b>0</b>	<b>0</b>
	<b>New Budget Reductions</b>				
24CCCS15	Temporary recruitment freeze for posts in Estates, Strategy and Major Projects	-79	79		0
24CCCS16	Reduce the council's property costs through moving out of an office building that is leased until April 2023.	-611			-611
24CCCS18	Hard Facilities Management: delay planned one - off maintenance work until 2024/25 and on-going reduction in maintenance of corporate buildings due to reduced utilisation.	0	-30		-30
24CCCS20	Minor Works; Increased capitalisation of staff .	-30			-30
24CCCS21	Rationalise team structure and reduce cleaning services at the council's buildings	-256			-256
24CCCS22	Increase in income from design and marketing services provided to external organisations	-20			-20
24CCCS23	Customer Service Centre - vacancy management.	-48			-48
24CCCS24	Cultural Services (Heritage) - vacancy management (£0.1m) and increased income.	-118			-118
24CCCS25	Cultural Services (Registration) - operational efficiencies in non staffing expenditure.	-43			-43
24CCCS26	Cultural Services (Libraries) - reduction in supplies & services expenditure, plus vacancy management.	-153	-153		-306
24CCCS27	Cultural Services (Leadership team) - temporary recruitment freeze	-80	80		0
24CCCS28	Cultural Services (Registration) - increase in Service income	-10			-10
24CCCS29	IT Service efficiency savings	-239			-239

**Customers, Culture & Corporate Services - New and Previously Agreed Budget Increases and Reductions**

Ref		2023/24	2024/25	2025/26	Total
	Description	£000	£000	£000	£000
24CCCS30	The licence for Microsoft Premier support which provides 24/7 support and proactive training sessions will not be renewed.	-110			-110
24CC7	Savings on vehicles used by council services expected to be achieved through the "One Fleet" Strategy (links to 24CC5). Further savings expected if the fleet replacement programme included in the capital proposals in Annex 1b progresses. This has been split between Adults (£0.133m) and CCCS (£0.1m).	-100			-100
24CC8	Digital Transformation: savings as a result of optimising the use of shared mailboxes	-250			-250
24CC9	Savings expected as a result of the implementation of the outcomes from efficiency reviews of council services	-250			-250
24CC10	Replace public library PCs to improve energy efficiency	-84	-28		-112
24CC11	Rationalise the use of IT applications in use by services	-400			-400
24CC12	Transformation of the council's customer service & operating model releases savings across services.	-150			-150
24CC13	Reduction in the need for agency staff across the council as a result of the Resourcing Strategy (see 24CCCS12)	-1,500	-2,500		-4,000
24CC14	In September 2022 the Government announced that the Health & Social Care Levy tax that was to have been implemented from April 2023 has been cancelled. Funding for the levy that is built into the council's budget can be released.	-260			-260
	<b>Total New Budget Reductions</b>	<b>-4,791</b>	<b>-2,552</b>	<b>0</b>	<b>-7,343</b>
	<b>Total Savings and Budget Reductions</b>	<b>-5,040</b>	<b>-2,303</b>	<b>0</b>	<b>-7,343</b>
	<b>Previously Agreed Changes to Pressures funded by the COVID-19 Reserve</b>				
	<u>Finance</u>				
COVID15	Funding for capacity pressures as a result of the on-going response to COVID-19 falls out in 2023/24.	-91			-91
	<u>Legal Services</u>				
COVID16	Funding for COVID-19 Compliance Pressures falls out in 2024/25		-25		-25
COVID17	Funding for additional Childcare Solicitor Provision falls out in 2024/25		-279		-279
	<b>Total Previously Agreed Changes to Pressures funded by the COVID-19 Reserve</b>	<b>-91</b>	<b>-304</b>	<b>0</b>	<b>-19,491</b>
	<b>Total Customers, Culture &amp; Corporate Services</b>	<b>6,344</b>	<b>-3,454</b>	<b>1,693</b>	<b>-14,513</b>

## Proposals affecting all Directorates that will be allocated later

Reference	Description	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
	<b>Proposed Budget Increases</b>				
24CC1	Additional pay inflation (assumes a 4.5% increase in 2023/24 and then 2.5% in each of 2024/25 and 2025/26). Increases of 2.5% each year are assumed in the MTFs so these amounts are the increases over and above the existing plan. These amounts will be allocated to directorate budgets if the pay award is over the 2.5% built into the current plan.	5,200	800	800	<b>6,800</b>
	Additional Demography/Inflation		2,061		<b>2,061</b>
	<b>Total Proposed Budget Increases</b>	<b>5,200</b>	<b>2,861</b>	<b>800</b>	<b>8,861</b>
	<b>Proposed Budget Reductions</b>				
	<b>National Changes</b>				
24CC14	In September 2022 the Government announced that the Health & Social Care Levy tax that was to have been implemented from April 2023 has been cancelled. Funding for the levy that is built into the council's budget can be released.	-576			<b>-576</b>
	<b>Total Proposed Budget Reductions</b>	<b>-576</b>	<b>0</b>	<b>0</b>	<b>-576</b>
	<b>Total Inflation and Other Adjustments</b>	<b>4,624</b>	<b>2,861</b>	<b>800</b>	<b>8,285</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>

## High Needs DSG Budget Changes and Deficits 2023/24 - 2025/26

Ref		2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>Base Budget (Deficit)</b>	<b>17,000</b>	<b>20,554</b>	<b>24,204</b>	
	<b>Proposed Budget Increases</b>				
24HN1	Demographic growth	10,016	11,298	12,949	34,263
24HN2	Inflation - pay	1,044	476	476	1,996
24HN3	Inflation - contracts	2,262	1,247	1,735	5,244
24HN4	Inflation contingency				0
24HN5	Confirm ongoing top-ups to mainstream Schools & Special schools (currently agreed on one-off basis)	4,100			4,100
	<b>Sub Total Budget Increases</b>	<b>17,422</b>	<b>13,021</b>	<b>15,160</b>	<b>45,603</b>
	<b>Funding Changes</b>				
24HN6	Increase in High Needs DSG Grant	-9,194	-2,442	-2,515	-14,151
24HN7	Contribution from General Fund in respect of additional COVID-19 costs	-1,200			-1,200
	<b>Sub Total Funding Increase</b>	<b>-10,394</b>	<b>-2,442</b>	<b>-2,515</b>	<b>-15,351</b>
	<b>Net Budget Increase after Funding Changes</b>	<b>7,028</b>	<b>10,579</b>	<b>12,645</b>	<b>30,252</b>
	<b>Forecast Deficit before Budget Reductions</b>	<b>24,028</b>	<b>31,133</b>	<b>36,849</b>	<b>92,010</b>

Ref		2023/24	2024/25	2025/26	Total
		£000	£000	£000	£000
	<b>Proposed Budget Reductions</b>				
	<b>Support without an EHCP</b>				
	Early Intervention - build confidence in schools (investment required)				
	INREACH / OUTREACH INCLUSION HUB (investment required)				
	<b>Sufficiency - reduce use of Independent sector</b>				
24HN8	Opening of new Special Schools	-890	-4,438	-4,172	-9,500
24HN9	Investment in Resource bases & Enhanced Mainstream	-752	-781	-2,025	-3,558
	<b>Post 16 &amp; Preparation for Adulthood</b>				
24HN10	Preparing for Adulthood		-250	-250	-500
24HN11	Specialist colleges (ISP)		-500	-500	-1,000
24HN12	<b>Review Internally provided services:</b> Review Internally provided services to reflect demand for services	-800	-810		-1,610
	<b>Contract Renegotiation:</b>				
24HN13	Review Health funding	-200			-200
24HN14	Full Category management review of alternative provision	-250	-250		-500
24HN15	Align money allocated to Alternative Provision providers with the demand for places	-260			-260
	<b>Housekeeping</b>				
24HN16	Specialised School Nursing contract	-115			-115
24HN17	Safeguarding	-30			-30
24HN18	Administrative costs	-100	100		0
24HN19	Council overheads	-77			-77
	<b>TOTAL Proposed Budget Reductions</b>	<b>-3,474</b>	<b>-6,929</b>	<b>-6,947</b>	<b>-17,350</b>
	<b>REVISED DEFICIT</b>	<b>20,554</b>	<b>24,204</b>	<b>29,902</b>	

## Draft Council Tax and Precepts 2023/24

### Council Tax Data

1. In order to set its budget for 2023/24, 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 **£466,654,610.58** as shown in the Medium Term Financial Strategy (Section 4.1) the calculation of the Band D Council Tax for 2023/24 is as follows:

### Council Tax Calculation 2023/24

	£m
County Council net expenditure after specific grants, fees and charges	573.878
Less: Revenue Support Grant	0.0
Business Rates Top Up Grant	42.662
S31 Business Rates Reliefs	14.427
Non-Domestic Rates Income from Districts	36.039
Council Tax Collection Fund Adjustments	14.095
Business Rates Collection Fund Adjustments	0.0
<b>Council Tax Requirement (R)</b>	<b>466.655</b>
Council Tax Base (assuming losses on collection) (T)	269,115.65
<b>Band D Council Tax (R/T)</b>	<b>1,734.03</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 £1,734.03, the council tax for other bands is as follows:

Property Band	Property Values	Band D Proportion	2023/24 £ p
A	Up to £40,000	6/9	1,156.02
B	Over £40,000 and up to £52,000	7/9	1,348.69
C	Over £52,000 and up to £68,000	8/9	1,541.36
D	Over £68,000 and up to £88,000	9/9	1,734.03
E	Over £88,000 and up to £120,000	11/9	2,119.37
F	Over £120,000 and up to £160,000	13/9	2,504.71
G	Over £160,000 and up to £320,000	15/9	2,890.05
H	Over £320,000	18/9	3,468.06

Table 2

### Allocation of Precept to Districts

The County Council precept (£) 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	58,184.30	100,893,321.73
Oxford City	45,838.10	79,484,640.54
South Oxfordshire	61,349.50	106,381,873.49
Vale of White Horse	56,664.90	98,258,636.55
West Oxfordshire	47,078.85	81,636,138.27
<b>TOTAL</b>	<b>269,115.65</b>	<b>466,654,610.58</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 2023.

# Detailed Revenue Budget 2023/24

Revenue Budget 2023/24  
Summary

		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Other Virements	Budget 2023/24
		£000	£000	£000	£000	£000	£000
<b>Adult Services</b>	Expenditure	237,469	9,626	4,410	6,867	0	258,372
	Recharge Income	-7,716	0	0	0	0	-7,716
	Grant income	-10,705	0	0	-6,867	0	-17,572
	Income	-5,353	0	0	0	0	-5,353
		<b>213,695</b>	<b>9,626</b>	<b>4,410</b>	<b>0</b>	<b>0</b>	<b>227,731</b>
<b>Children's Services</b>	Expenditure	450,382	4,896	13,692	14,805	0	483,775
	Recharge Income	-10,223	100	-155	831	0	-9,447
	DSG income	-249,002	0	0	-17,259	0	-266,261
	Grant income	-21,994	0	0	0	0	-21,994
	Income	-16,962	0	-40	1,623	0	-15,379
	<b>152,201</b>	<b>4,996</b>	<b>13,497</b>	<b>0</b>	<b>0</b>	<b>170,694</b>	
<b>Public Health &amp; Community Safety</b>	Expenditure	63,892	351	-330	0	0	63,913
	Recharge Income	-227	0	0	0	0	-227
	Grant income	-33,970	0	0	0	0	-33,970
	Income	-2,261	0	0	0	0	-2,261
		<b>27,433</b>	<b>351</b>	<b>-330</b>	<b>0</b>	<b>0</b>	<b>27,454</b>
<b>Environment &amp; Place</b>	Expenditure	128,701	2,115	10,183	0	0	140,999
	Recharge Income	-39,599	-1,300	-2,413	0	0	-43,312
	Grant income	-991	250	0	0	0	-741
	Income	-24,178	260	-75	0	0	-23,993
		<b>63,933</b>	<b>1,325</b>	<b>7,695</b>	<b>0</b>	<b>0</b>	<b>72,953</b>
<b>Customers, Culture and Corporate Services</b>	Expenditure	87,318	991	4,729	0	0	93,038
	Recharge Income	-11,387	0	170	0	0	-11,217
	Grant income	-1,715	0	0	0	0	-1,715
	Income	-10,721	-135	589	0	0	-10,267
		<b>63,495</b>	<b>856</b>	<b>5,488</b>	<b>0</b>	<b>0</b>	<b>69,839</b>

Revenue Budget 2023/24  
Summary

		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Other Virements	Budget 2023/24
		£000	£000	£000	£000	£000	£000
Further funding available to be allocated to service areas following the agreement of 2023/24 pay award.	Expenditure			4,624			4,624
<b>Total Directorate Budgets</b>		<b>520,757</b>	<b>17,154</b>	<b>35,384</b>	<b>0</b>	<b>0</b>	<b>573,295</b>
<b>Strategic Measures and Contributions to/from Reserves</b>	Expenditure	54,194	-3,826	15,314	0	0	65,682
	Recharge Income	-8,302	0	0	0	0	-8,302
	Grant income	-32,492	7,883	0	-15,800	0	-40,409
	Income	-13,788	951	-3,552	0	0	-16,389
		<b>-388</b>	<b>5,008</b>	<b>11,762</b>	<b>-15,800</b>	<b>0</b>	<b>582</b>
<b>OxLEP (to be confirmed)</b>	Expenditure	2,002	0	0	0	0	2,002
	Recharge Income	-314	0	0	0	0	-314
	Grant income	-1,605	0	0	0	0	-1,605
	Income	-83	0	0	0	0	-83
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Operating Budget</b>		<b>520,370</b>	<b>22,162</b>	<b>47,146</b>	<b>-15,800</b>	<b>0</b>	<b>573,878</b>
<b>General Government Grants</b>	Grant income	-45,873	2,912	0	-14,128	0	-57,089
<b>Business Rates from District Councils</b>	Other Income	-32,293	-1,269	0	-2,477	0	-36,039
<b>Council Tax Collection Fund Surpluses</b>	Other Income	-6,409	2,409	0	-10,116	0	-14,116
<b>Council Tax - Funding for Care Leavers Discount</b>	Other Income	21	0	0	0	0	21
<b>COUNCIL TAX REQUIREMENT</b>		<b>435,816</b>	<b>26,214</b>	<b>47,146</b>	<b>-42,521</b>	<b>0</b>	<b>466,655</b>
	<b>Expenditure</b>	<b>1,023,958</b>	<b>14,153</b>	<b>52,622</b>	<b>21,672</b>	<b>0</b>	<b>1,112,405</b>
	<b>Recharge Income</b>	<b>-77,768</b>	<b>-1,200</b>	<b>-2,398</b>	<b>831</b>	<b>0</b>	<b>-80,535</b>
	<b>DSG income (*)</b>	<b>-249,002</b>	<b>0</b>	<b>0</b>	<b>-17,259</b>	<b>0</b>	<b>-266,261</b>
	<b>Grant income</b>	<b>-149,345</b>	<b>11,045</b>	<b>0</b>	<b>-36,795</b>	<b>0</b>	<b>-175,095</b>
	<b>Other Income</b>	<b>-112,027</b>	<b>2,216</b>	<b>-3,078</b>	<b>-10,970</b>	<b>0</b>	<b>-123,860</b>
<b>COUNCIL TAX REQUIREMENT</b>		<b>435,816</b>	<b>26,214</b>	<b>47,146</b>	<b>-42,521</b>	<b>0</b>	<b>466,655</b>

(\*) Notes

1. DSG = Dedicated Schools Grant.

Revenue Budget 2023/24  
Adult Services

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Virements £000	Budget 2023/24 £000
<b>SCS1</b>	<b>SCS1</b>	<b>ADULT SOCIAL CARE</b>							
SCS1-1	SCS1-1	<u>Pooled Budget Contributions</u>							
SCS1-1A	SCS1-1A	Age Well Pool Contribution	Expenditure	68,859	3,369	-7,507	1,501	0	66,222
			Recharge Income	0	0	0	0	0	0
			Grant income	-10,705	0	0	-1,501	0	-12,206
			Income	0	0	0	0	0	0
				58,154	3,369	-7,507	0	0	54,016
SCS1-1B	SCS1-1B	Live Well Pool Contribution	Expenditure	122,506	4,258	-6,692	0	0	120,072
			Recharge Income	0	0	0	0	0	0
			Grant income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				122,506	4,258	-6,692	0	0	120,072
		<b>Subtotal Pooled Budget Contributions</b>		<b>180,660</b>	<b>7,627</b>	<b>-14,199</b>	<b>0</b>	<b>0</b>	<b>174,088</b>
SCS1-2	SCS1-2	Adult Protection & Mental Capacity	Expenditure	4,511	0	-23	0	0	4,488
			Recharge Income	0	0	0	0	0	0
			Grant income	0	0	0	0	0	0
			Income	-30	0	0	0	0	-30
				0					
		<b>Subtotal Adult Protection &amp; Mental Capacity</b>		<b>4,481</b>	<b>0</b>	<b>-23</b>	<b>0</b>	<b>0</b>	<b>4,458</b>
SCS1-3	SCS1-3	Provider & Support Services	Expenditure	13,194	0	-159	0	0	13,035
			Recharge Income	-7,149	0	0	0	0	-7,149
			Income	-1,873	0	0	0	0	-1,873
		<b>Subtotal Provider &amp; Support Services</b>		<b>4,172</b>	<b>0</b>	<b>-159</b>	<b>0</b>	<b>0</b>	<b>4,013.00</b>

**Revenue Budget 2023/24  
Adult Services**

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements  £000	Previously Agreed Budget Changes  £000	New Pressures & Savings  £000	Function and Funding Changes  £000	Proposed Virements  £000	Budget 2023/24  £000
SCS1-4	SCS1-4	Domestic Violence and Abuse Support Service	Expenditure	0	0	0	0	0	0
			Recharge Income	0	0	0	0	0	0
			Grant income	0	0	0	0	0	0
			income	0	0	0	0	0	0
		<b>Subtotal Domestic Violence &amp; Abuse Support Service</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
SCS1-5	SCS1-5	Housing Related Support	Expenditure	4,326	0	-76	0	0	4,250
			Recharge Income	-273	0	0	0	0	-273
			Income	-2,608	0	0	0	0	-2,608
		<b>Subtotal Housing Related Support</b>		<b>1,445</b>	<b>0</b>	<b>-76</b>	<b>0</b>	<b>0</b>	<b>1,369</b>
SCS1-6	SCS1-6	Other Funding	Expenditure	673	1,251	19,488	0	0	21,412
			Recharge Income	0	0	0	0	0	0
			Grant income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
		<b>Subtotal Other Funding</b>		<b>673</b>	<b>1,251</b>	<b>19,488</b>	<b>0</b>	<b>0</b>	<b>21,412</b>
SCS1-7	SCS1-7	Adult Social Care Recharges	Expenditure	6	0	-2	0	0	4
SCS1-8	SCS1-8		Recharge Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
		<b>Subtotal Adult Social Care Recharges</b>		<b>6</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>4</b>
SCS1-9	SCS1-9	Adult Social Care Staffing & Infrastructure	Expenditure	16,170	0	-1,092	0	0	15,078
			Recharge Income	-144	0	0	0	0	-144
			Income	-228	0	0	0	0	-228
		<b>Subtotal Adult Social Care Staffing &amp; Infrastructure</b>		<b>15,798</b>	<b>0</b>	<b>-1,092</b>	<b>0</b>	<b>0</b>	<b>14,706</b>
		<b>TOTAL ADULT SOCIAL CARE</b>		<b>26,569</b>	<b>1,251</b>	<b>18,136</b>	<b>0</b>	<b>0</b>	<b>45,962</b>

Revenue Budget 2023/24  
Adult Services

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Virements £000	Budget 2023/24 £000
SCS2	SCS2	Commissioning	Expenditure	7,224	-41	473	5,366	0	13,022
			Recharge Income	-150	0	0	0	0	-150
			Grant income	0	0	0	-5,366	0	-5,366
			Income	-614	0	0	0	0	-614
		<b>TOTAL COMMISSIONING</b>		<b>6,460</b>	<b>-41</b>	<b>473</b>	<b>0</b>	<b>0</b>	<b>6,892</b>
		2.5% Previously Agreed Pay Inflation available to be allocated to service areas following the agreement of 2023/24 pay award.	Expenditure		789				789
			Expenditure	237,469	9,626	4,410	6,867	0	258,372
			Recharge Income	-7,716	0	0	0	0	-7,716
			Grant income	-10,705	0	0	-6,867	0	-17,572
			Income	-5,353	0	0	0	0	5,353
		<b>BUDGET CONTROLLABLE BY ADULT SERVICES</b>		<b>213,695</b>	<b>9,626</b>	<b>4,410</b>	<b>0</b>	<b>0</b>	<b>227,731</b>

Revenue Budget 2023/24  
Children's Services

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Virements	Budget 2023/24
				£000	£000	£000	£000	£000	£000
<b>CEF1</b>	<b>CEF1</b>	<b><u>EDUCATION &amp; LEARNING</u></b>							
CEF1-1	CEF1-1	Management & Central Costs (including administration)	expenditure recharge Income DSG income grant income income	7,903 -2,395 -855 0 -3,327	-21 0 0 0 0	-147 0 0 0 0	20 0 -20 0 0	0 0 0 0 0	7,755 -2,395 -875 0 -3,327
				1,326	-21	-147	0	0	1,158
CEF1-2	CEF1-2	SEND Service	expenditure recharge Income DSG income grant income income	74,409 -627 -65,943 0 -1,015	254 0 0 0 0	273 0 0 0 -40	8,499 0 -8,655 0 156	0 0 0 0 0	83,435 -627 -74,598 0 -899
				6,824	254	233	0	0	7,311
CEF1-3	CEF1-3	Learning & School Improvement	expenditure recharge Income DSG income grant income income	5,684 -1,402 -1,402 -1,525 -140	110 0 0 0 0	-5 -55 0 0 0	6 0 -6 0 0	0 0 0 0 0	5,795 -1,457 -1,408 -1,525 -140
				1,215	110	-60	0	0	1,265
CEF1-4	CEF1-4	Access to Learning (Including Home to School Transport recharge)	expenditure recharge Income DSG income grant income income	31,541 -351 -4,054 0 -8	1,300 100 0 0 0	2,393 -100 0 0 0	210 0 -210 0 0	0 0 0 0 0	35,444 -351 -4,264 0 -8
				27,128	1,400	2,293	0	0	30,821
CEF1-5	CEF1-5	Learner Engagement	expenditure recharge Income DSG income grant income income	2,816 -4 -2,119 0 -272	-84 0 0 0 0	-62 0 0 0 0	23 0 -23 0 0	0 0 0 0 0	2,693 -4 -2,142 0 -272
				421	-84	-62	0	0	275
		<b>SUBTOTAL EDUCATION &amp; LEARNING</b>		<b>36,914</b>	<b>1,659</b>	<b>2,257</b>	<b>0</b>	<b>0</b>	<b>40,830</b>



Revenue Budget 2023/24  
Children's Services

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Virements	Budget 2023/24
				£000	£000	£000	£000	£000	£000
<b>CEF2</b>	<b>CEF2</b>	<b><u>CHILDREN'S SOCIAL CARE</u></b>		<b>0</b>					
CEF2-1	CEF2-1	Management & Central Costs (including administration)	expenditure	6,078	0	-179	0	0	5,899
			recharge Income	-542	0	0	0	0	-542
			DSG income	0	0	0	0	0	0
			grant income	0	0	0	0	0	0
			income	0	0	0	0	0	0
				5,536	0	-179	0	0	5,357
CEF2-2	CEF2-2	Social Care	expenditure	36,802	-413	154	0	0	36,543
			recharge Income	-586	0	0	0	0	-586
			DSG income	0	0	0	0	0	0
			grant income	-4,100	0	0	0	0	-4,100
			income	-30	0	0	0	0	-30
				32,086	-413	154	0	0	31,827
		<b>SUBTOTAL CHILDREN'S SOCIAL CARE</b>		<b>37,622</b>	<b>-413</b>	<b>-25</b>	<b>0</b>	<b>0</b>	<b>37,184</b>
<b>CEF3</b>	<b>CEF3</b>	<b><u>CHILDREN'S SOCIAL CARE COUNTYWIDE SERVICES</u></b>							
CEF3-1	CEF3-1	Corporate Parenting	expenditure	62,128	1,747	10,130	0	0	74,005
			recharge Income	-2,872	0	0	0	0	-2,872
			DSG income	0	0	0	0	0	0
			grant income	-365	0	0	0	0	-365
			income	-597	0	0	0	0	-597
				58,294	1,747	10,130	0	0	70,171
CEF3-2	CEF3-2	Safeguarding	expenditure	4,299	83	-359	0	0	4,023
			recharge Income	-86	0	0	0	0	-86
			DSG income	-68	0	0	0	0	-68
			grant income	0	0	0	0	0	0
			income	-147	0	0	0	0	-147
				3,998	83	-359	0	0	3,722
CEF3-3	CEF3-3	Services for Disabled Children	expenditure	9,447	522	1,550	0	0	11,519
			recharge Income	-10	0	0	0	0	-10
			DSG income	0	0	0	0	0	0
			grant income	0	0	0	0	0	0
			income	-71	0	0	0	0	-71
				9,366	522	1,550	0	0	11,438

Revenue Budget 2023/24  
Children's Services

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Virements	Budget 2023/24
				£000	£000	£000	£000	£000	£000
CEF3-4	CEF3-4	Youth Justice & Exploitation Service	expenditure	1,875	0	-91	0	0	1,784
			recharge Income	0	0	0	0	0	0
			DSG income	0	0	0	0	0	0
			grant income	-674	0	0	0	0	-674
			income	-227	0	0	0	0	-227
				974	0	-91	0	0	883
		<b>SUBTOTAL CHILDREN'S SOCIAL CARE COUNTYWIDE SERVICES</b>		<b>72,632</b>	<b>2,352</b>	<b>11,230</b>	<b>0</b>	<b>0</b>	<b>86,214</b>
<b>CEF4</b>	<b>CEF4</b>	<b><u>SCHOOLS</u></b>							
CEF4-1	CEF4-1	Delegated Budgets	expenditure	160,645	0	0	3,674	0	164,319
			recharge Income	-1,348	0	0	831	0	-517
			DSG income	-132,839	0	0	-5,972	0	-138,811
			grant income	-15,330	0	0	0	0	-15,330
			income	-11,128	0	0	1,467	0	-9,661
				0	0	0	0	0	0
CEF4-2	CEF4-2	Early Years Funding Formula	expenditure	36,399	0	0	2,902	0	39,301
			recharge Income	0	0	0	0	0	0
			DSG income	-36,399	0	0	-2,902	0	-39,301
			grant income	0	0	0	0	0	0
			income	0	0	0	0	0	0
				0	0	0	0	0	0
CEF4-3	CEF4-3	Non-Delegated Schools Costs	expenditure	1,583	0	0	-553	0	1,030
			recharge Income	0	0	0	0	0	0
			DSG income	-1,376	0	0	553	0	-823
			grant income	0	0	0	0	0	0
			income	0	0	0	0	0	0
				207	0	0	0	0	207
CEF4-4	CEF4-4	Schools Support Service Recharges	expenditure	1,936	0	0	0	0	1,936
			recharge Income	0	0	0	0	0	0
			DSG income	-1,982	0	0	0	0	-1,982
			grant income	0	0	0	0	0	0
			income	0	0	0	0	0	0
				-46	0	0	0	0	-46

Revenue Budget 2023/24  
Children's Services

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Virements	Budget 2023/24
				£000	£000	£000	£000	£000	£000
CEF4-5	CEF4-5	Capitalised Repairs & Maintenance	expenditure	1,566	0	0	0	0	1,566
			recharge Income	0	0	0	0	0	0
			DSG income	-1,566	0	0	0	0	-1,566
			grant income	0	0	0	0	0	0
			income	0	0	0	0	0	0
				0	0	0	0	0	0
		<b>SUBTOTAL SCHOOLS</b>		<b>161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>161</b>
<b>CEF5</b>	<b>CEF5</b>	<b>CHILDREN'S SERVICES' CENTRAL COSTS</b>							
CEF5-1	CEF5-1	Management, Admin & Central Support Service Recharges	expenditure	1,428	0	67	24	0	1,519
			recharge Income	0	0	0	0	0	0
			DSG income	-399	0	0	-24	0	-423
			grant income	0	0	0	0	0	0
			income	0	0	0	0	0	0
				1,029	0	67	0	0	1,096
CEF5-2	CEF5-2	Premature Retirement Compensation (PRC)	expenditure	3,243	0	-32	0	0	3,211
			recharge Income	0	0	0	0	0	0
			DSG income	0	0	0	0	0	0
			grant income	0	0	0	0	0	0
			income	0	0	0	0	0	0
				3,243	0	-32	0	0	3,211
CEF5-3	CEF5-3	Joint Commissioning Recharge	expenditure	600	0	0	0	0	600
			recharge Income	0	0	0	0	0	0
			DSG income	0	0	0	0	0	0
			grant income	0	0	0	0	0	0
			income	0	0	0	0	0	0
				600	0	0	0	0	600
		<b>SUBTOTAL CENTRAL COSTS</b>		<b>4,872</b>	<b>0</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>4,907</b>

Revenue Budget 2023/24  
Children's Services

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Virements £000	Budget 2023/24 £000
		2.5% Previously Agreed Pay Inflation available to be allocated to service areas following the agreement of 2023/24 pay award.	Expenditure		1,398				1,398
			expenditure	450,382	4,896	13,692	14,805	0	483,775
			recharge Income	-10,223	100	-155	831	0	-9,447
			DSG income	-249,002	0	0	-17,259	0	-266,261
			grant income	-21,994	0	0	0	0	-21,994
			income	-16,962	0	-40	1,623	0	-15,379
		<b>BUDGET CONTROLLABLE BY CHILDREN'S SERVICES</b>		<b>152,201</b>	<b>4,996</b>	<b>13,497</b>	<b>0</b>	<b>0</b>	<b>170,694</b>

Revenue Budget 2023/24  
Public Health & Community Safety

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Virements £000	Budget 2023/24 £000
<b>PH1 &amp; 2</b>	<b>PH1 &amp; 2</b>	<b>Public Health Functions</b>							
PH1	PH1	Public Health Functions	Expenditure	34,362	0	-200	0	0	34,162
			Recharge Income	-217	0	0	0	0	-217
			Grant Income	0	0	0	0	0	0
			Income	-445	0	0	0	0	-445
				<b>33,700</b>	<b>0</b>	<b>-200</b>	<b>0</b>	<b>0</b>	<b>33,500</b>
<b>PH3</b>	<b>PH3</b>	<b>Public Health Recharges</b>							
			Expenditure	633	0	0	0	0	633
			Recharge Income	0	0	0	0	0	0
			Grant Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				<b>633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>633</b>
<b>PH4</b>	<b>PH4</b>	<b>Grant Income</b>							
			Expenditure	0	0	0	0	0	0
			Recharge Income	0	0	0	0	0	0
			Grant Income	-32,569	0	0	0	0	-32,569
			Income	0	0	0	0	0	0
		<b>SUBTOTAL GRANT INCOME</b>		<b>-32,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-32,569</b>
		<b>TOTAL PUBLIC HEALTH</b>		<b>1,764</b>	<b>0</b>	<b>-200</b>	<b>0</b>	<b>0</b>	<b>1,564</b>

Revenue Budget 2023/24  
Public Health & Community Safety

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Virements £000	Budget 2023/24 £000
<b>EE4</b>		<b>FIRE &amp; RESCUE SERVICE &amp; COMMUNITY SAFETY</b>							
COM4-2	COM4-2	Fire and Rescue Service	Expenditure	26,482	-95	-117	0	0	26,269
			Recharge Income	0	0	0	0	0	0
			Grant Income	-1,401	0	0	0	0	-1,401
			Income	-947	0	0	0	0	-947
				24,134	-95	-117	0	0	23,921
COM4-3	COM4-3	Emergency Planning	Expenditure	307	0	-2	0	0	305
			Recharge Income	0	0	0	0	0	0
			Income	-28	0	0	0	0	-28
				279	0	-2	0	0	277
COM4-4	COM4-4	Gypsy & Traveller Services	Expenditure	392	0	-1	0	0	391
			Recharge Income	0	0	0	0	0	0
			Income	-465	0	0	0	0	-465
				-73	0	-1	0	0	-74
COM4-5	COM4-5	Trading Standards	Expenditure	1,716	0	-10	0	0	1,706
			Recharge Income	-10	0	0	0	0	-10
			Income	-376	0	0	0	0	-376
				1,329	0	-10	0	0	1,320
		2.5% Previously Agreed Pay Inflation available to be allocated to service areas following the agreement of 2023/24 pay award.	Expenditure		446				446
		<b>FIRE &amp; RESCUE SERVICE &amp; COMMUNITY SAFETY</b>		<b>25,669</b>	<b>351</b>	<b>-130</b>	<b>0</b>	<b>0</b>	<b>25,890</b>
			Expenditure	63,892	351	-330	0	0	63,913
			Recharge Income	-227	0	0	0	0	-227
			Grant Income	-33,970	0	0	0	0	-33,970
			Income	-2,261	0	0	0	0	-2,261
		<b>BUDGET CONTROLLABLE BY PUBLIC HEALTH &amp; COMMUNITY SAFETY</b>		<b>27,433</b>	<b>351</b>	<b>-330</b>	<b>0</b>	<b>0</b>	<b>27,454</b>

Revenue Budget 2023/24  
Environment & Place

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Virements	Budget 2023/24
				£000	£000	£000	£000	£000	£000
EP1	EE1	<b>Transport &amp; Infrastructure</b>							
EP1-1	PG2-1	Transport Policy	Expenditure	1,951	-600	604	0	0	1,955
			Recharge Income	0	0	0	0	0	0
			Grant Income	0	0	0	0	0	0
			Income	-428	0	250	0	0	-178
				1,523	-600	854	0	0	1,777
EP1-2	PG2-3	Place Making	Expenditure	4,933	0	-25	0	0	4,908
			Recharge Income	-67	0	0	0	0	-67
			Grant Income	0	0	0	0	0	0
			Income	-5,658	-275	-40	0	0	-5,973
				-792	-275	-65	0	0	-1,132
EP1-3	PG2-4	Infrastructure Delivery	Expenditure	8,410	0	-7	0	0	8,403
			Recharge Income	-7,290	0	0	0	0	-7,290
			Grant Income	-205	0	0	0	0	-205
			Income	0	0	0	0	0	0
				915	0	-7	0	0	908
EP1-4		Senior Management Team	Expenditure	614	0	-2	0	0	612
			Recharge Income	0	0	0	0	0	0
			Grant Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				614	0	-2	0	0	612
		<b>Subtotal Transport &amp; Infrastructure</b>		<b>2,260</b>	<b>-875</b>	<b>780</b>	<b>0</b>	<b>0</b>	<b>2,165</b>

Revenue Budget 2023/24  
Environment & Place

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Virements £000	Budget 2023/24 £000
EP2		<u>Planning, Environment &amp; Climate Change</u>							
EP2-1	COM1	Communities Management Costs	Expenditure	877	0	-10	0	0	867
			Recharge Income	-36	0	0	0	0	-36
			Grant Income	0	0	0	0	0	0
			Income	-648	-7	0	0	0	-655
				193	-7	-10			176
EP2-2	COM2-1	Community Operations Management	Expenditure	1,094	26	297	0	0	1,417
			Recharge Income	0	0	0	0	0	0
			Grant Income	0	0	0	0	0	0
			Income	0	0	5	0	0	5
				1,094	26	302	0	0	1,422
EP2-3	COM2-21	Highways Maintenance	Expenditure	33,849	1,600	2,029	0	0	37,478
			Recharge Income	-137	0	0	0	0	-137
			Grant Income	-227	0	0	0	0	-227
			Income	-1,045	-1	0	0	0	-1,046
				32,440	1,599	2,029	0	0	36,068
EP2-4	COM2-22A	Community Delivery	Expenditure	514	0	-5	0	0	509
			Recharge Income	0	0	0	0	0	0
			Grant Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				514	0	-5	0	0	509
		<b>Subtotal Planning, Environment &amp; Climate Change</b>		<b>34,241</b>	<b>1,618</b>	<b>2,316</b>	<b>0</b>	<b>0</b>	<b>38,175</b>



Revenue Budget 2023/24  
Environment & Place

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Virements	Budget 2023/24
				£000	£000	£000	£000	£000	£000
EP3		<u>Highways Operations</u>							
EP3-1	COM2-22B	Network Management	Expenditure	23,504	-394	4,638	0	0	27,748
			Recharge Income	-2,393	0	0	0	0	-2,393
			Grant Income	0	0	0	0	0	0
			Income	-3,765	2,000	0	0	0	-1,765
				17,346	1,606	4,638	0	0	23,590
EP3-2	COM2-22C	Parking Management	Expenditure	7,669	163	-11	0	0	7,821
			Recharge Income	0	0	0	0	0	0
			Grant Income	0	0	0	0	0	0
			Income	-11,618	-1,448	-250	0	0	-13,316
				-3,949	-1,285	-261	0	0	-5,495
EP3-3	COM2-24	Supported Transport	Expenditure	42,340	1,549	3,441	0	0	47,330
			Recharge Income	-29,576	-1,300	-2,413	0	0	-33,289
			Grant Income	-559	250	0	0	0	-309
			Income	-766	-6	0	0	0	-772
				11,439	493	1,028	0	0	12,960
EP3-4	COM2-23	Asset Data & Systems	Expenditure	890	0	-254	0	0	636
			Recharge Income	0	0	0	0	0	0
			Grant Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				890	0	-254	0	0	636
EP3	COM2	Subtotal Highways Operations		25,726	814	5,151	0	0	31,691

Revenue Budget 2023/24  
Environment & Place

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Virements	Budget 2023/24
				£000	£000	£000	£000	£000	£000
EP4		Directorate Support							
EP4-1	COM2-41	Highways Contract Management	Expenditure	2,372	0	-11	0	0	2,361
			Recharge Income	-100	0	0	0	0	-100
			Grant Income	0	0	0	0	0	0
			Income	-250	-3	-40	0	0	-293
				2,022	-3	-51	0	0	1,968
EP4-2	COM2-42	Waste Management	Expenditure	-316	-751	-501	0	0	-1,568
			Recharge Income	0	0	0	0	0	0
			Grant Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				-316	-751	-501	0	0	-1,568
		<b>Subtotal Directorate Support</b>		<b>1,706</b>	<b>-754</b>	<b>-552</b>	<b>0</b>	<b>0</b>	<b>400</b>
		2.5% Previously Agreed Pay Inflation available to be allocated to service areas following the agreement of 2023/24 pay award.	Expenditure		522				522
			Expenditure	128,701	2,115	10,183	0	0	140,999
			Recharge Income	-39,599	-1,300	-2,413	0	0	-43,312
			Grant Income	-991	250	0	0	0	-741
			Income	-24,178	260	-75	0	0	-23,993
		<b>BUDGET CONTROLLABLE BY ENVIRONMENT &amp; PLACE</b>		<b>63,933</b>	<b>1,325</b>	<b>7,695</b>	<b>0</b>	<b>0</b>	<b>72,953</b>

Revenue Budget 2023/24  
Customers, Culture & Corporate Services

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Virements £000	Budget 2023/24 £000
COD1	COD1	Corporate Services	Expenditure	2,119	81	2,303	0	0	4,503
			Recharge Income	-337	0	0	0	0	-337
			Income	-255	0	255	0	0	0
				1,527	81	2,558	0	0	4,166
COD2	COD2	Human Resources & Organisational Development	Expenditure	5,143	0	-1,105	0	0	4,038
			Recharge Income	-902	0	0	0	0	-902
			Income	-144	0	0	0	0	-144
				4,097	0	-1,105	0	0	2,992
COD3	COD3	Communications, Strategy & Insight	Expenditure	4,605	36	2,282	0	0	6,923
			Recharge Income	-962	0	0	0	0	-962
			Income	-63	0	-20	0	0	-83
				3,580	36	2,262	0	0	5,878
COD4	COD4	ICT & Digital	Expenditure	15,165	-150	-1,171	0	0	13,844
			Recharge Income	-919	0	0	0	0	-919
			Grant Income	-871	0	0	0	0	-871
			Income	-1,575	0	0	0	0	-1,575
				11,800	-150	-1,171	0	0	10,479
COD5	COD5	Culture & Customer Experience	Expenditure	17,695	0	-143	0	0	17,552
			Recharge Income	-320	0	0	0	0	-320
			Grant Income	-844	0	0	0	0	-844
			Income	-5,073	15	354	0	0	-4,704
				11,458	15	211	0	0	11,684
COD6	COD6	Finance & Procurement	Expenditure	10,807	38	397	0	0	11,242
			Recharge Income	-908	0	0	0	0	-908
			Income	-1,788	0	0	0	0	-1,788
				8,111	38	397	0	0	8,546
				<b>40,573</b>	<b>20</b>	<b>3,152</b>	<b>0</b>	<b>0</b>	<b>43,745</b>
CDA1 CDA1-1	CDA1-1	<b>Property, Investment &amp; Facilities Management</b> Commercial	Expenditure	1,326	0	-4	0	0	1,322
			Recharge Income	-280	0	0	0	0	-280
			Income	0	0	0	0	0	0
				1,046	0	-4	0	0	1,042

**Revenue Budget 2023/24**  
**Customers, Culture & Corporate Services**

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Virements £000	Budget 2023/24 £000
CDA1-2	CDA1-2	Estates, Assets & Investment	Expenditure	9,988	350	1,244	0	0	11,582
			Recharge Income	-1,595	0	0	0	0	-1,595
			Income	-889	-150	0	0	0	-1,039
				7,504	200	1,244	0	0	8,948
CDA1-3	CDA1-3	Facilities Management	Expenditure	11,111	-600	33	0	0	10,544
			Recharge Income	-3,278	0	170	0	0	-3,108
			Income	-342	0	0	0	0	-342
				7,491	-600	203	0	0	7,094
CDA1-4	CDA1-4	Major Projects	Expenditure	1,080	0	-3	0	0	1,077
			Recharge Income	-797	0	0	0	0	-797
			Income	0	0	0	0	0	0
				283	0	-3	0	0	280
CDA1-5	CDA1-5	Corporate Overheads	Expenditure	0	0	0	0	0	0
			Recharge Income	-713	0	0	0	0	-713
			Income	0	0	0	0	0	0
				-713	0	0	0	0	-713
CDA1-6	CDA1-6	Property Management	Expenditure	578	90	71	0	0	739
			Recharge Income	-137	0	0	0	0	-137
			Income	0	0	0	0	0	0
				441	90	71	0	0	602
CDA1-7	CDA1-7	Catering	Expenditure	0	0	-16	0	0	-16
			Recharge Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				0	0	-16	0	0	-16
CDA1-8	CDA1-8	PIFM Leadership	Expenditure	0	0	0	0	0	0
			Recharge Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				0	0	0	0	0	0
CDA1-9	CDA1-9	PIFM Leadership	Expenditure	0	0	0	0	0	0
			Recharge Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				0	0	0	0	0	0
				<b>16,052</b>	<b>-310</b>	<b>1,495</b>	<b>0</b>	<b>0</b>	<b>17,237</b>

Revenue Budget 2023/24  
Customers, Culture & Corporate Services

Ref. 2023/24	Ref. 2022/23	Service Area		Base Budget & 2022/23 Virements £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Virements £000	Budget 2023/24 £000
<b>CDA2</b>		<b>Law &amp; Governance</b>							
CDA2-1	CDA2-1	Legal Services	Expenditure	4,591	0	512	0	0	5,103
			Recharge Income	-180	0	0	0	0	-180
			Income	-554	0	0	0	0	-554
				3,857	0	512	0	0	4,369
CDA2-2	CDA2-2	Governance	Expenditure	3,110	0	329	0	0	3,439
			Recharge Income	0	0	0	0	0	0
			Income	-38	0	0	0	0	-38
				3,072	0	329	0	0	3,401
CDA2-3	CDA2-3	Procurement	Expenditure	0	0	0	0	0	0
			Recharge Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				0	0	0	0	0	0
CDA2-9	CDA2-9	Legal Corporate Overheads	Expenditure	0	0	0	0	0	0
			Recharge Income	-59	0	0	0	0	-59
			Income	0	0	0	0	0	0
				-59	0	0	0	0	-59
		<b>TOTAL LAW &amp; GOVERNANCE</b>		<b>6,870</b>	<b>0</b>	<b>841</b>	<b>0</b>	<b>0</b>	<b>7,711</b>
		2.5% Previously Agreed Pay Inflation available to be allocated to service areas following the agreement of 2023/24 pay award.	Expenditure		1,146				<b>1,146</b>
			Expenditure	87,318	991	4,729	0	0	93,038
			Recharge Income	-11,387	0	170	0	0	-11,217
			grant Income	-1,715	0	0	0	0	-1,715
			Income	-10,721	-135	589	0	0	-10,267
		<b>BUDGET CONTROLLABLE BY CUSTOMERS, CULTURE &amp; CORPORATE SERVICES</b>		<b>63,495</b>	<b>856</b>	<b>5,488</b>	<b>0</b>	<b>0</b>	<b>69,839</b>

Revenue Budget 2022/23  
Strategic Measures

		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Other Virements	Budget 2022/23
		£000	£000	£000	£000	£000	£000
<b><u>CAPITAL FINANCING</u></b>							
Principal	Expenditure	11,699	1,700				13,399
Interest	Expenditure	14,385	618				15,003
Net Interest on Balances (split income and expenditure)	Expenditure	682					682
	Recharge Income	-8,302					-8,302
	Income	-5,353	-1,142	-2,514			-9,009
		-12,973	-1,142	-2,514	0	0	-16,629
<b>SUBTOTAL CAPITAL FINANCING</b>		<b>13,111</b>	<b>1,176</b>	<b>-2,514</b>	<b>0</b>	<b>0</b>	<b>11,773</b>
Contingency	Expenditure	1,300		6,000		1,000	8,300
Pay Inflation Held Corporately	Expenditure	0					0
Insurance	Expenditure	1,364				0	1,364
<b><u>CONTRIBUTIONS TO/FROM GENERAL BALANCES</u></b>							
General Balances	Expenditure	1,000	0	6,800		-1,000	6,800
<b>SUBTOTAL CONTRIBUTIONS TO/FROM BALANCES</b>		<b>1,000</b>	<b>0</b>	<b>6,800</b>	<b>0</b>	<b>-1,000</b>	<b>6,800</b>
<b><u>CONTRIBUTIONS TO/FROM RESERVES</u></b>							
Reserves	Expenditure	16,253	-6,144			0	10,109
	Income	-8,435	2,093	-1,038			-7,380
		7,818	-4,051	-1,038	0	0	2,729
Prudential Borrowing costs	Expenditure	7,510	0	2,514			10,024
<b>SUBTOTAL CONTRIBUTIONS TO/FROM RESERVES</b>		<b>15,328</b>	<b>-4,051</b>	<b>1,476</b>	<b>0</b>	<b>0</b>	<b>12,753</b>

Revenue Budget 2022/23  
Strategic Measures

		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Other Virements	Budget 2022/23
		£000	£000	£000	£000	£000	£000
<b><u>UNRINGFENCED SPECIFIC GRANT INCOME</u></b>	Grant income	-32,492	7,883	0	-15,800		-40,409
<b>TOTAL UNRINGFENCED SPECIFIC GRANT INCOME</b>		<b>-32,492</b>	<b>7,883</b>	<b>0</b>	<b>-15,800</b>	<b>0</b>	<b>-40,409</b>
Strategic Measures	Expenditure	54,194	-3,826	15,314	0	0	65,682
	Recharge Income	-8,302	0	0	0	0	-8,302
	Grant Income	-32,492	7,883	0	-15,800	0	-40,409
	Income	-13,788	951	-3,552	0	0	-16,389
<b>STRATEGIC MEASURES TOTAL</b>		<b>-388</b>	<b>5,008</b>	<b>11,762</b>	<b>-15,800</b>	<b>0</b>	<b>582</b>
<b>OxLEP (expenditure and offsetting income to be confirmed)</b>	Expenditure	2,002					2,002
	Recharge Income	-314					-314
	Grant Income	-1,605					-1,605
	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><u>COUNCIL TAX COLLECTION FUND SURPLUSES/DEFICITS</u></b>	Other income	-6,409	2,409		-10,116	0	-14,116
<b>TOTAL COLLECTION FUND SURPLUSES/DEFICITS</b>		<b>-6,409</b>	<b>2,409</b>	<b>0</b>	<b>-10,116</b>	<b>0</b>	<b>-14,116</b>
<b><u>CARE LEAVERS DISCOUNT</u></b>	Expenditure	21					21
<b>TOTAL CARE LEAVERS DISCOUNT</b>		<b>21</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	-33,893	331		-2,477	0	-36,039
<b><u>BUSINESS RATES COLLECTION FUND SURPLUSES (-)/ DEFICITS (+)</u></b>	Other income	1,600	-1,600			0	0
<b>TOTAL BUSINESS RATES FROM DISTRICT COUNCILS</b>		<b>-32,293</b>	<b>-1,269</b>	<b>0</b>	<b>-2,477</b>	<b>0</b>	<b>-36,039</b>

Revenue Budget 2022/23  
Strategic Measures

		Base Budget & 2022/23 Virements	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Other Virements	Budget 2022/23
		£000	£000	£000	£000	£000	£000
<b><u>GENERAL GOVERNMENT GRANT INCOME</u></b>							
Revenue Support Grant	Grant income	0					0
Section 31 Business Rates Reliefs Grants	Grant income	-5,327	990		-10,090		-14,427
Business Rates Top-Up	Grant income	-40,546	1,922		-4,038		-42,662
<b>TOTAL GENERAL GOVERNMENT GRANT INCOME</b>		<b>-45,873</b>	<b>2,912</b>	<b>0</b>	<b>-14,128</b>	<b>0</b>	<b>-57,089</b>



## Government Grants 2022/23 - 2025/26

Ringfenced	Directorate	Issued by	Esimate	Revised	Estimate	Estimate	Estimate
			2022/23	2022/23	2023/24	2024/25	2025/26
			£000	£000	£000	£000	£000
	<b>Adult Services</b>						
R	Improved Better Care Fund (in Age Well Pool)	DHSC	10,391	10,705	10,705	10,705	10,705
R	Market Sustainability and Fair Cost of Care	DHSC	0	1,547	0	0	0
	Adult Social Care Market Sustainability and Improvement Funding	DHSC		0	5,366	6,489	6,489
R	Adult Social Care Discharge Fund	DHSC	0	1,910	1,501	2,501	0
	<b>TOTAL ADULT SERVICES</b>		<b>10,391</b>	<b>14,162</b>	<b>17,572</b>	<b>19,695</b>	<b>17,194</b>
	<b>Children's Services</b>						
	<b>Dedicated Schools Grant</b>						
R	Dedicated Schools Grant (DSG) - Schools Block	DfE	127,190	127,092	131,641	131,641	131,641
R	Dedicated Schools Grant (DSG) - Central Block	DfE	4,506	4,820	4,992	4,992	4,992
R	Dedicated Schools Grant (DSG) - Early Years Block	DfE	39,160	41,263	44,340	44,340	44,340
R	Dedicated Schools Grant (DSG) - High Needs Block	DfE	75,075	75,468	85,288	85,288	85,288
	<b>Subtotal Dedicated Schools Grant</b>		<b>245,931</b>	<b>248,643</b>	<b>266,261</b>	<b>266,261</b>	<b>266,261</b>
	<b>School Grants</b>						
R	Pupil Premium	DfE	7,073	7,663	7,663	7,663	7,663
R	Education Funding Agency - Sixth Form Funding & Threshold	DfE	191	280	280	280	280
R	PE and Sport Grant	DfE	2,265	2,268	2,266	2,266	2,266
R	Universal Infant Free School Meals	DfE	3,867	3,889	3,938	3,938	3,938
R	Teacher's Pay Grant	DfE	98	95	95	95	95
R	Teacher's Pension Grant	DfE	278	274	274	274	274

## Government Grants 2022/23 - 2025/26

Ringfenced	Directorate	Issued by	Esimate	Revised	Estimate	Estimate	Estimate
			2022/23	2022/23	2023/24	2024/25	2025/26
			£000	£000	£000	£000	£000
R	Supplementary Funding	DfE		3,558	0	0	0
R	Coronavirus (COVID-19) Workforce Fund	DfE		23	0	0	0
R	Coronavirus (COVID-19) Recovery Premium	DfE		1,177	0	0	0
R	Coronavirus (COVID-19) National Testing Programme	DfE		8	0	0	0
R	Coronavirus (COVID-19) School Let Tutoring Grant	DfE		628	0	0	0
R	Coronavirus (COVID-19) Alternative Provision Y11 Transition	DfE		5	0	0	0
R	Coronavirus (COVID-19) Education Recovery NQT	DfE		126	0	0	0
R	Coronavirus (Covid-19) Schools Fund	DfE	3,083	0	0	0	0
	<b>Subtotal School Grants</b>		<b>16,855</b>	<b>19,994</b>	<b>14,516</b>	<b>14,516</b>	<b>14,516</b>
	<b>Other Children's Services Grants</b>						
R	School Improvement Monitoring & Brokering Grant	DfE		234	0	0	0
R	Youth Justice Board	YJB	548	674	674	674	674
R	Asylum (USAC and Post 18)	HO	1,904	3,997	3,997	3,997	3,997
R	Extension of Virtual School Heads - children with social worker	DfE		135	0	0	0
R	Extension of Virtual School Heads - previously looked after children			66	0	0	0
R	Pupil Premium Plus Post 16 pilot			91	0	0	0
R	Extended Personal Adviser Duty Grant	DfE	103	103	0	0	0
R	Staying Put Implementation Grant	DfE	271	288	103	103	103
R	Remand Framework	YJB	77	72	288	288	0
R	Supported Internships for young people with SEND	NDTi		26	0	0	0
R	Reducing Parental Conflict Workforce Development Grant	DWP			72	72	72

## Government Grants 2022/23 - 2025/26

Ringfenced	Directorate	Issued by	Esimate	Revised	Estimate	Estimate	Estimate
			2022/23	2022/23	2023/24	2024/25	2025/26
			£000	£000	£000	£000	£000
R	Holiday Activities and Food Programme	DfE		1,263	54	54	0
R	Attach ASF	DfE		6	296	0	0
R	Intervention Delivering Better Value in SEND - Grant for Data Analysis	DfE		45	0	0	0
R	Fam Group Conferences	DfE		36	0	0	0
R	Multiply	DfE		778	0	0	0
R	Homes for Ukraine Education	DfE		4,189	899	899	0
R	Turnaround Programme	YJB		64	64	0	0
R	Supporting Families	DFE	2,903	12,067	1,031	0	0
	<b>Subtotal Other Children's Services Grants</b>		<b>5,806</b>	<b>24,134</b>	<b>7,478</b>	<b>6,087</b>	<b>4,846</b>
	<b>TOTAL CHILDREN'S SERVICES</b>		<b>268,592</b>	<b>292,771</b>	<b>288,255</b>	<b>286,864</b>	<b>285,623</b>
R	<b>Public Health</b>						
	Public Health Grant	DHSC	32,569	32,569	32,569	32,569	32,569
	<b>TOTAL PUBLIC HEALTH</b>		<b>32,569</b>	<b>32,569</b>	<b>32,569</b>	<b>32,569</b>	<b>32,569</b>
	<b>Fire and Rescue Service &amp; Community Safety</b>						
R	Fire Fighter's Pension Fund Grant	MHCLG	1,361	1,361	1361	1,361	1,361
R	Fire Protection Uplift Grant	MHCLG		303	0	0	0
R	Fire Fighter's New Dimensons Grant	MHCLG	40	40	40	40	40
	<b>TOTAL FIRE AND RESCUE SERVICE &amp; COMMUNITY SAFETY</b>		<b>1,401</b>	<b>1,704</b>	<b>1,401</b>	<b>1,401</b>	<b>1,401</b>

## Government Grants 2022/23 - 2025/26

Ringfenced	Directorate	Issued by	Esimate	Revised	Estimate	Estimate	Estimate
			2022/23	2022/23	2023/24	2024/25	2025/26
			£000	£000	£000	£000	£000
	<b>Environment &amp; Place</b>						
R	Bus Service Operators Grant	DfT	559	795	514	514	514
R	COVID-19 Bus Support Grant	DfT	0	109	0	0	0
R	Natural England	DEFRA	227	227	227	227	227
R	Energy Mapping	DEFRA		47	0	0	0
R	Zero Emission Zone Pilot	DEFRA		229	0	0	0
	<b>TOTAL ENVIRONMENT &amp; PLACE</b>		<b>786</b>	<b>1,407</b>	<b>741</b>	<b>741</b>	<b>741</b>
	<b>Customers, Culture &amp; Corporate Services</b>						
R	Music Service	AC	1,045	844	844	844	844
R	MaaS:CAV	Innovate UK	313	0	313	0	0
R	OmniCAV	Innovate UK	1	117	0	0	0
R	Park & Charge	Innovate UK	206	206	206	0	0
R	Virgin Park & Charge	Innovate UK	7	7	7	0	0
R	Data Driven Safety Tool	Innovate UK	91	0	91	0	0
R	Quantum Gravimeter	Innovate UK	69	0	69	0	0
R	Resilient CAV	Innovate UK	25	0	25	0	0
R	Heart Park Project	DfT	90	0	90	0	0
R	GTC DfT Congestion Tool	DfT	59	0	59	0	0
R	CAVL4R	DfT	11	0	11	0	0
R	Vectors	Innovate UK		14	0	0	0
R	FFLIP	Innovate UK		98	0	0	0
R	Road To Recovery	Innovate UK		9	0	0	0

## Government Grants 2022/23 - 2025/26

Ringfenced	Directorate	Issued by	Esimate	Revised	Estimate	Estimate	Estimate
			2022/23	2022/23	2023/24	2024/25	2025/26
			£000	£000	£000	£000	£000
R	Project Iris	Innovate UK		37	0	0	0
R	Harmony	Innovate UK		144	0	0	0
R	5G Heart	Innovate UK		98	0	0	0
R	Frontier	Innovate UK		140	0	0	0
R	HySPERT Project	Innovate UK		27	0	0	0
R	Oxfordshire Public Space Innovation Network	Innovate UK		50	0	0	0
R	Health & Care Innovation	Innovate UK		16	0	0	0
R	Designed For Ageing Medication Management			37	0	0	0
R	GovTech (NM2)	DfT		210	0	0	0
R	Schemes Monitoring Cost iHUB	DfT		212	0	0	0
	<b>TOTAL CUSTOMERS, CULTURE &amp; CORPORATE SERVICES</b>		<b>1,917</b>	<b>2,266</b>	<b>1,716</b>	<b>844</b>	<b>844</b>
	<b>Strategic Measures</b>						
U	Lead Local Flood Authority	DEFRA	45	45	45	45	45
U	Extended Rights to Free Travel	DfE	278	278	278	278	278
U	Fire Revenue Grant	DLUHC	213	173	213	213	213
U	Supporting Families - previously Troubled Families	DfE	915	1,031	1,048	1,048	1,048
U	New Homes Bonus	DLUHC	2,923	2,923	1,700	0	0
U	Local Reform & Community Voices Grant	DLUHC	515	515	515	515	515
U	Independent Living Fund (rolled into Social Care Grant from 2023/24)	DLUHC	3,454	3,454	0	0	0
U	Social Care Grant	DLUHC	17,915	17,915	32,669	37,669	37,669
U	Services Grant	DLUHC	4,960	4,960	2,800	2,800	2,800

## Government Grants 2022/23 - 2025/26

Ringfenced	Directorate	Issued by	Esimate	Revised	Estimate	Estimate	Estimate
			2022/23	2022/23	2023/24	2024/25	2025/26
			£000	£000	£000	£000	£000
U	Substance Misuse Treatment & Recovery Grant	OHID		620	0	0	0
U	Domestic Abuse Duty Grant	DLUHC		1,144	1,141	1,141	1,141
U	Rough Sleeping Drugs & Alcohol Grant	OHID		1,077	0	0	0
U	Charging Reform Implementation Grant	DHSC		102	0	0	0
<b>Subtotal Strategic Measures</b>			<b>31,218</b>	<b>34,237</b>	<b>40,409</b>	<b>43,709</b>	<b>43,709</b>
<b>Business Rates</b>							
U	Section 31 Grant for Business Rate Compensation	DLUHC	5,327	13,516	14,427	14,427	14,427
U	Business Rates S31 Grant Top-Up	DLUHC	40,546	40,546	42,662	43,515	44,385
<b>Subtotal Business Rates</b>			<b>45,873</b>	<b>54,062</b>	<b>57,089</b>	<b>57,942</b>	<b>58,812</b>
<b>Grants received on behalf of Local Enterprise Partnership</b>							
R	Oxford Innovation Business Support	BEIS	205	205	205	205	205
R	European Regional Development Fund		900	900	900	900	900
R	DLUHC (Local Enterprise Partnership Funding)	DLUHC	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>TOTAL STRATEGIC MEASURES</b>			<b>78,696</b>	<b>89,904</b>	<b>99,103</b>	<b>103,256</b>	<b>104,126</b>
<b>Total All Grants</b>			<b>394,352</b>	<b>434,783</b>	<b>441,357</b>	<b>445,370</b>	<b>442,498</b>

# Financial Strategy 2023/24

## Overview

1. The Financial Strategy sets out the approach the Council will take to ensure it is financially sustainable over the medium and long term. It supports the delivery of other corporate strategies, such as the Strategic Plan and the Capital & Investment Strategy as well as the more detailed objectives of service strategies and plans such as the Property Strategy. Integrated and aligned strategies and plans are imperative to financial resilience and stability as the impact of actions or decisions on one or more of these strategies will have an impact on the others.
2. Financial resilience is the ability, from a financial perspective, to respond to changes in delivery or demand without placing the organisation at risk of financial failure. The 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. Without resilience, the essential public services that our communities depend upon would be at risk. 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 (including capital investment), more effective pathways and delivering better value for money.
  - Responding to the cost of living crisis and the medium to long term impact of the COVID-19 pandemic on our ways of working, workforce, residents and economy.
  - Ensuring the level of Earmarked Reserves and General Balances are adequate based on the level of risk and financial uncertainty and only using these one-off resources for temporary purposes.

## Short Term Funding Context (to 2024/25)

4. It remains difficult to assess and predict the uncertain nature of how COVID-19 and its legacy alongside inflationary pressures will impact local government. There have been significant impacts on individual residents, which are resulting in increased demand for council services. There have also been impacts on the macro economy, both on the UK's fiscal position and on global supply chains, which have materially contributed to unanticipated and significant inflationary pressure. This results in a combination of increased demand and increased cost which represents real risks to future financial sustainability.

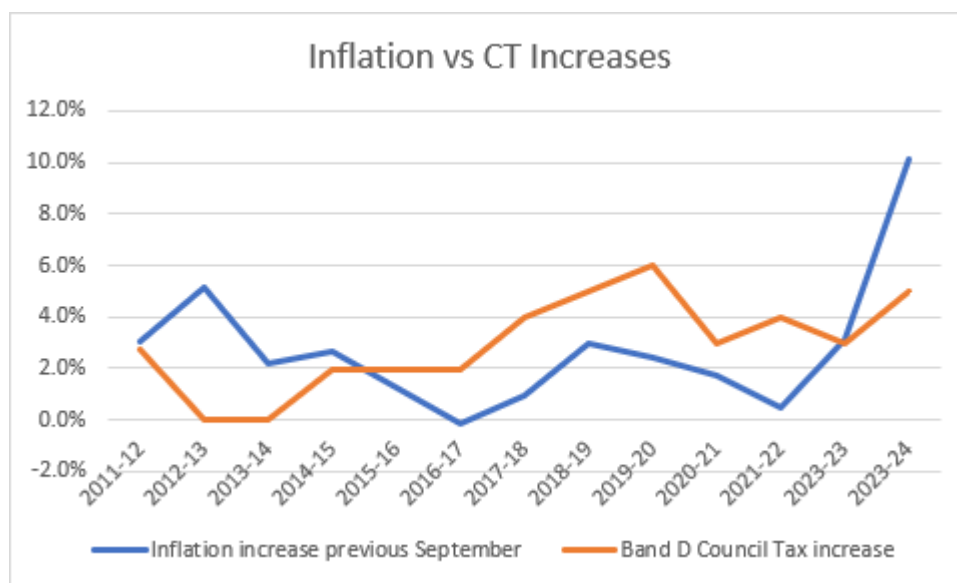
5. The pandemic has caused extraordinary financial costs to local government and the effects of inflation on council budgets along with cost pressures have continued to be felt into 2022/23 with little sign that these will ease. Some service demands were suppressed during lockdowns, with pent up demand now surfacing, particularly in adults and children's services. This demand and the expenditure needed to meet it has in many cases been merely delayed, not removed from the system. Councils continue to support local communities through the current cost of living crisis. Whilst the extra government funding and support provided to date has been crucial, sector stakeholders recognise has been short-term in nature. Recent analysis estimates that the dramatic increases in inflation and energy costs during this year has added £2.4bn in extra costs on to the budgets councils set in March 2022 and a funding gap rising to £3.4bn in 2023/24 and £4.5bn in 2024/25<sup>1</sup>. This position and these services are not sustainable without significant additional sources of income for local authorities.
6. The Local Government Finance Policy Statement 2023/24 to 2024/25 published on 12 December 2022, set out the government's intentions for the local government finance settlement for the next two years. For 2023/24, the government recognises that providing councils with greater certainty on key aspects of their funding is important for the budget setting process and the ability to plan for the future. However, the Provisional Local Government Finance Settlement announced on 19 December was only for the 2023/24 financial year.
7. The Policy Statement also clarified the position in relation to the local government funding reforms stating 'In the longer-term, our ambitions for Levelling Up the country require us to assess our commitments to update local government funding. The government had previously committed to carry out a Review of Relative Needs and Resources and a reset of accumulated business rates growth. Whilst we can confirm that these will not be implemented in this Spending Review period, the government remains committed to improving the local government finance landscape in the next Parliament.'
8. Whilst there is some certainty in the short term, continuing delays in the implementation of the government's long planned reforms to fair funding, business rates and social care and significant uncertainties about public spending beyond 2025 exacerbate risk and uncertainty over the medium to longer term.
9. The Government uses Core Spending Power as a way of measuring increases in funding year on year. However, this includes both Council Tax increases and some ring-fenced grants so are not a clear measure of how much government funding has been provided for general services. The increase in Core Spending Power for 2023/24 for the Council is 9.1%, or £50.8m. This includes £29.6m for the assumption that the maximum Council Tax increase of 4.99% is taken along with forecast taxbase growth. These increases need to be seen in the context of inflation of 10.7% (at November 2023). And whilst the increase in funding will go a significant way to meeting inflationary and demand pressures, there is still a requirement to make considerable savings and the need to increase council tax by the maximum allowable of 4.99% in order to deliver a balanced budget.

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<sup>1</sup> LGA



10. The following table shows how council tax increases have compared with the rate of inflation since 2011/12 and demonstrates clearly for 2023/24, the disparity between inflation and the council tax increase.

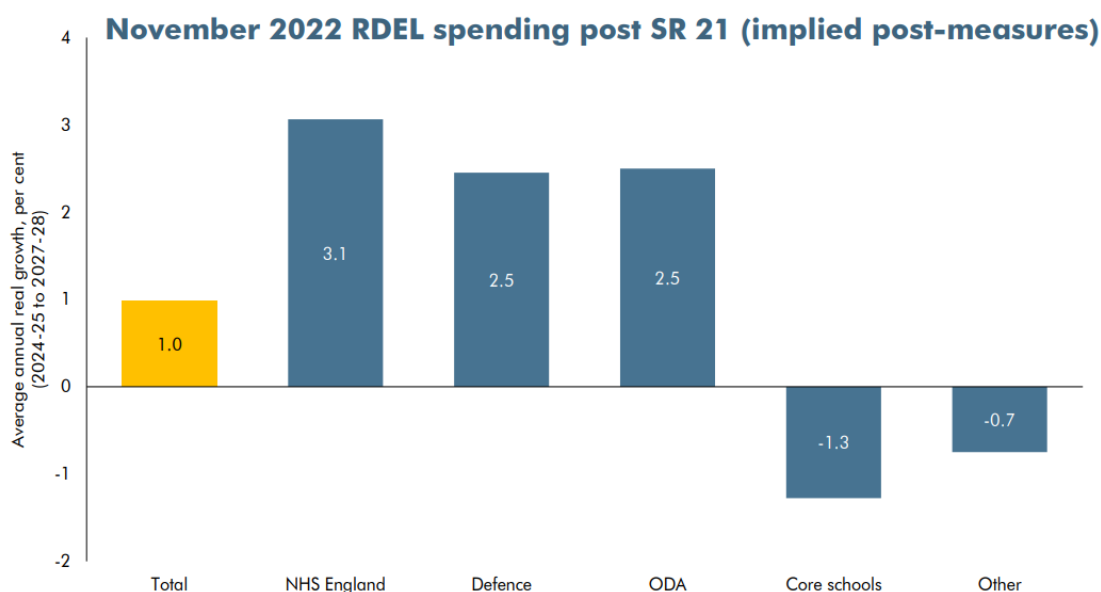


11. Taxbase growth has remained strong in 2022/23 and 2023/24 at 1.75% and 1.99% increases respectively. Future growth is assumed in the proposed MTFs at 1.75% per year which provides additional annual increases in funding of c£7.5m. Maximum council tax increases are also proposed for each year of the MTFs, in line with the assumptions for local government funding in the Autumn Statement.
12. The current MTFs included a contingency budget of £6.6m in 2022/23. This has been used on a permanent basis to meet the cost of the pay award which was significantly higher than expected when the budget was set in 2022/23. This has been re-established as part of the budget proposals for 2023/24 providing some necessary cover to meet any further inflationary or demand pressures given the current volatility. The Earmarked Reserves & General Balances Policy Statement 2023/24 (Section 4.6) sets out both the risk assessment for the level of General Balances taking into account the current financial uncertainty and the continuing higher levels of financial risk.
13. In order to prepare for the challenges over the medium term, and in line with the principles to manage the impact of rising need, caused by population growth and increased complexity, our priority over the next two years will be to make investments that increase our ability to sustain high quality services to the residents of Oxfordshire while maintaining a balanced budget. We will do this through our commitment to make capital investments that reduce future costs such as the supported living investment through Resonance Housing and in children's social care, where we can reduce the ongoing costs of caring for children and young people by providing suitable accommodation in county. We will continue with our programme of service redesign, intended to transform the effectiveness and efficiency of key services. Thirdly, we will take a more proactive approach to the management of the Council's property assets, looking to generate more revenue and capital receipts, while reducing the operating costs of our own estate, to release more funds to support frontline services.

## Medium Term Funding Context (2025/26 to 2027/28)

14. The Office for Budget Responsibility forecasts for spending projections arising from Autumn Statement from the period 2025/26 to 2027/28 set out a 0.7% real terms annual cut in funding for 'other services' which includes Local Government (see table below). This means there is the likelihood that beyond the medium term there will be very significant financial challenges for local authorities. It is therefore imperative to plan ahead to ensure a balanced budget is set each year as well as responding to emerging needs and priorities.

## Departmental resource DEL spending



### Dedicated Schools Grant (DSG) Unusable Reserve

15. As set out in the Earmarked Reserves and General Balances Policy Statement (Section 4.6) it is expected that the deficit on the Dedicated Schools Grant (DSG) Unusable Reserve will increase over the medium term and could reach a deficit balance of £121.5m by the end of the MTF period. This unsustainable position confronts most authorities with responsibility for 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 2023. 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.
16. The Local Authorities (Capital Finance and Accounting) (England) (Amendment) (No.2) Regulations 2022 which require the negative balance to be held in an unusable reserve replace the previous regulations which came to an end on 1 April 2023. The

new regulations extend the DSG statutory override for a one-off period of three years up to March 2026.

17. In agreeing an extension to the statutory override, DLUHC stated that this 'short-term financial flexibility is needed for authorities as they implement sustainable change, underpinned and reinforced by the government's longer-term reforms. Local authorities should continue to work with all parts of the SEND system, with each other and the Department for Education (DfE) to put themselves in the best position ahead of the urgent implementation of SEND reform. Such joint working is critical for ensuring a more effective and sustainable high needs system for children and young people now. Alongside the soon-to-be published SEND Improvement Plan, the DfE will support all local authorities look at what positive action can be taken now to bring high needs costs under control, to bring down DSG deficits, and to prepare for wider SEND system reform.'
18. Demand for High Needs continues to outstrip the growth in the grant funding and as set out in the Business Management & Monitoring Report to Cabinet in January 2023 the forecast deficit compared to Dedicated Schools Grant (DSG) funding for High Needs is £17.5m in 2022/23. Action to reduce the expenditure is being taken and is set out in Annex B of this report. Furthermore, Oxfordshire is participating in Phase 1 of the DfE's Delivering Better Value scheme. This is a national programme investing £85m over 3 years for 55 local authorities to help manage High Needs deficits. Despite this, continued increases in demand mean that annual deficits against the grant funding are expected to grow in future years.
19. Beyond the period of the statutory override, the expectation is that the balance on the DSG Unusable 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 1 April 2026, the total earmarked reserves held by the Council would only be £17.6m putting the financial standing of the council at risk. In this scenario, the council would need to take action to address the position. The risk associated with this is considered moderate given the extension of the regulations. Therefore, the position does not currently impact on decisions in the short term.

### **Long Term Funding Context (to 2033/34)**

20. The County is facing significant demographic pressures. Economic prosperity and the quality of the environment make Oxfordshire an attractive place in which to live and work., The February 2022 update of the Oxfordshire County Council housing-led forecasts predict a total population in Oxfordshire of 853,500 by 2030, a growth of 157,600 (+20%). Over the same period, the number of people aged 65 and over is projected to grow by almost 25%. Over the next twenty years the number of people aged over 85 is expected to double with one in four requiring intensive support from the social and health care system. It is expected that there will be an increase in the number of clients with learning disabilities as well as an increase in this client group's life expectancy. In addition, the 0-17 population is expected to rise by 16% leading to an increase in the number of children requiring school places. This will result in an erosion of existing and forecast spare capacity in many primary schools and in time, secondary schools.

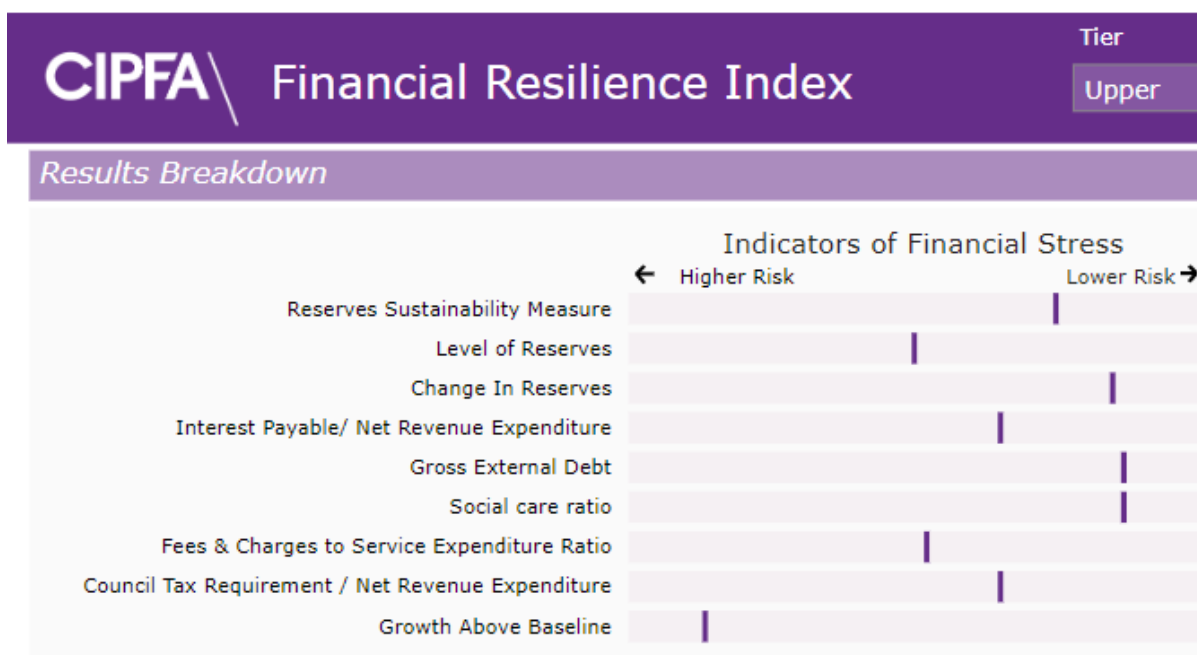
21. Long term planning is particularly challenging in the current environment. However, in planning for the long term, it remains important to understand both the context of Oxfordshire as well as the main drivers of change. In this context, we need to ensure that the most fundamental issues facing the organisation which have been identified are responded to.
22. The longer-term trajectory for housing led forecasts indicate that the level of tax base growth is expected to continue to increase broadly at its current rate of c1.75% to 2.00% per year. Assuming interventions over the medium term have an impact on managing demand; that inflation levels are assumed to return to within the Bank of England target of 2% and that council tax increases remain in line with inflation, then the prospect for the Council of meeting its increasing demographic pressures is likely to be achievable. However, this does not take into account significant funding reductions which may arise over the medium term and any potential impact of the High Needs DSG deficit returning to the Council's Balance sheet. These scenarios will need to be modelled as well for alternative possible future economic and political environments.
23. The Capital & Investment Strategy at Section 5.1 sets out the long-term context in which capital expenditure and investment decisions are made and articulates how the Council's capital investment will help achieve the Council's vision and priorities as well as respond to demographic changes.

### **Measuring Financial Performance**

24. 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.
25. CIPFA's Financial Resilience Index<sup>2</sup> is a comparative analytical tool that supports good financial management and provides a high-level common understanding within a council of its financial position based on a range of measures associated with financial risk.
26. 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.
27. The Index for Oxfordshire compared to the other 23 County Councils is set out below.

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<sup>2</sup> The December 2022 Index uses figures from the 2021/2022 DLUHC revenue and expenditure Outturn data return (RO)



28. While all the indicators within the resilience index are measures of financial risk, CIPFA consider three areas which are particularly relevant: reserves, social care ratio, debt and interest payable. In all three areas, Oxfordshire County Council is at the lower end of the risk scale compared to other County Councils.
29. The one area where the Council scores comparatively higher risk than other County Councils is in relation to Growth Above Baseline. This indicator is calculated as the difference between the baseline funding level and retained rates income, over the baseline funding level. This is perceived as a risk because compared with many other counties, Oxfordshire's income from business rates growth is high. However, given the implementation of funding reforms and a business rates reset will now not occur before 2025/26, there is no risk in the short-term. Furthermore, any business rates loss is expected to be phased reducing the impact in anyone year. The potential impact on the MTFS in 2025/26 and 2026/27 will be reviewed next year when further information may be available.

## Financial Management

30. 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.
31. 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

32. 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.
33. The first full year of compliance with the FM Code was 2021/22. 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.
34. 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 2023. 18 of the 19 Standards have been assessed as Green and 1 assessed as Amber 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 decisions on the commitment of financial resources whilst ensuring strong financial resilience. As such the Financial Strategy supports the Strategic 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	2023/24 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	Bi-Monthly Business Management & Monitoring Report (BMMR)	Cabinet
1	Achievement of Planned savings 23/24	95%	Bi-Monthly BMMR	Cabinet
2	Directorates deliver services and achieve planned performance within budget	=< 1% revenue budget variation (with service outcomes achieved)	Bi-Monthly BMMR	Cabinet

## Section 4.5

<b>Ability to manage unplanned/unforeseen events:</b>				
1	General Balances are forecast to remain at or above the risk assessed level.	+/- 10% of the risk assessed level	Bi-Monthly BMMR	Cabinet
<b>Use of Grants</b>				
2	Total Outturn variation for Dedicated Schools Grant (DSG) funded services (schools and early years)	Break even or underspend	Bi-Monthly BMMR	Cabinet
2	Total Outturn variation for Dedicated Schools Grant (DSG) funded services (high needs)	Overspend no higher than £20.6m	Bi-Monthly BMMR	Cabinet
2	Use of non-DSG revenue grant funding	=>95% of grant funding is spent in year	Bi-Monthly BMMR	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%	Bi-Monthly BMMR	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 (green and amber RAG ratings)	Annually (January)	Cabinet / Audit & Governance Committee
<b>Debt Management</b>				
2	Invoice Collection Rate – Corporate Debtors	95%	Bi-Monthly BMMR	Cabinet
2	Invoice Collection Rate – ASC contribution debtors	92%	Bi-Monthly BMMR	Cabinet
2	Debt Requiring Impairment – Corporate Debtors	<£0.300M	Bi-Monthly BMMR	Cabinet



## Section 4.5

2	Debt Requiring Impairment – ASC contribution debtors	<£2.5M	Bi-Monthly BMMR	Cabinet
<b>Treasury Management</b>				
2	Average cash balance compared to forecast average cash balance	=<0% or +15% variation	Quarterly (Quarterly Treasury Management Report)	Cabinet / Audit & Governance Committee
2	Average interest rate achieved on in-house investment portfolio	>=3.00%	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

Capital Programme indicators are included in the Capital & Investment Strategy at Section 5.1

## Financial Management Code of Practice – Summary Compliance Assessment 2022/23

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
1.	<b>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 but this is often ad hoc. Procurement decisions consider VfM by considering the quality of service and not just price.	Develop processes for evidencing VfM across services in a more systematic and consistent way, including benchmarking, as part of the Budget & Business Planning process.	<b>AMBER</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 SLT (Senior Leadership Team) and reports directly to the Chief Executive. The CFO has an influential role with members of the Cabinet, Audit & Governance Committee and lead opposition members.		<b>GREEN</b>

## Section 4.5

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
2.	<b>Governance and Financial Management Style</b>			
C	The Leadership Team demonstrates in its actions and behaviours responsibility for governance and internal control	<p>The Senior Leadership Team (SLT) understands its responsibilities in relation to Financial Management and considers the assessment against the Code and actions or further work required in order to continuously improve. SLT receive and review on a quarterly basis a report from the Chief Internal Auditor on progress against the Internal Audit Plan, implementation of agreed management actions and delivery of the Counter Fraud Plan. The Annual Governance Statement (AGS) and Action Plan are also considered by SLT.</p> <p>In addition, the Audit &amp; Governance Committee have a key role in providing independent assurance over governance, risk and internal control arrangements.</p>		<b>GREEN</b>
D	The authority applies the CIPFA/SOLACE “Delivering Good Governance in Local Government: Framework (2016)”	The Local Code of Corporate Governance sets out how the Council complies with the requirements of the Framework and identifies key documents, which provide detailed information as to how the Council ensures the Corporate Governance principles are adhered to. The annual update of the Local Code of Corporate Governance was last approved by Audit & Governance Committee in May 2022.		<b>GREEN</b>

Section 4.5

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
E	The Financial Management style of the authority supports financial sustainability	The Council last undertook a self-assessment against CIPFA's Financial Management style hierarchy back in 2018. The outcome identified that financial management was considered to be adequate. 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.	A Financial Management Strategy is in development which will set out the improvements required to enhance financial management capabilities including financial management reporting structures and the development of business objects dashboard reporting	GREEN
<b>3. Long to Medium-Term Financial Management</b>				
F	The authority has carried out a credible and transparent financial resilience assessment	An assessment has been undertaken of the 2021/22 Financial Resilience index compared to the other 23 County Councils. This is set out in in the Financial Strategy (section 4.5 of the Budget & Business Planning Report to Cabinet in January 2023). The Financial Strategy also includes a suite of measures against which financial performance is measured during the year including the forecast level of General Balances against the minimum risk assessed level for balances taking into account the latest monitoring position in the current year.		GREEN

Section 4.5

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
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 and longer term. The Capital & Investment Strategy and the Capital Programme both cover a 10-year period. The Capital & Investment Strategy sets out the long-term context in which capital expenditure and investment decisions are made and articulates how the Council’s capital investment will help achieve the Council’s vision and priorities as well as respond to demographic change.	Develop scenario planning in relation to the longer term (to 2033/34)	GREEN
H	The authority complies with the CIPFA “Prudential Code for Capital Finance in Local Authorities”	The Capital & Investment Strategy is updated annually and agreed by Council alongside the Capital Programme, Treasury Management Strategy, Annual Investment Strategy and Minimum Revenue Provision Policy. The Capital Programme is monitored monthly with reports produced quarterly for the Strategic Capital Board and Cabinet. Quarterly Treasury Management reports are taken to Audit & Governance Committee, Cabinet and Council, including monitoring of Prudential Indicators.		GREEN
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.		GREEN

## Section 4.5

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
<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>
<b>5. 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	One of the Council's priorities has been to develop and implement a new consultation and engagement strategy, enhancing opportunities for residents, including young people and those seldom heard, to have their say in service development. This has been implemented for the 2023/24 budget process. Engagement and consultation on the council's priorities and budget has included a resident's survey, Oxfordshire Conversation events, a children's and young people sounding board. In addition, a public consultation on the budget proposals took place in November and December with the Performance & Corporate Services Overview & Scrutiny Committee also considering and commenting upon the budget proposals ahead of the budget being agreed by Council.		<b>GREEN</b>

Section 4.5

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
M	The authority uses an appropriate documented options appraisal methodology to demonstrate the value for money of its decisions	Key decisions requiring investment to deliver service improvements, deliver savings or invest or save opportunities require business case to aid decision making via the appropriate governance process (e.g., Strategic Capital Board).	Review the requirements, standards and guidance for business cases including training options for responsible officers and decision makers.	GREEN
<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 regular Business Management and Monitoring Reports to Cabinet include performance, finance and risk so enable the council's leadership team and Cabinet to respond to emerging issues and to take action to manage those. The regular Capital Programme monitoring report has been enhanced to better reflect performance and the delivery of outcomes linked to the completion of capital schemes.	Continue to improve the visibility and links between performance, risk and finance reporting, highlighting key issues that need to be considered in the Business Management & Monitoring Report.	GREEN
O	The Leadership Team monitors the elements of its balance sheet that pose a significant risk to financial sustainability	The Business Management and Monitoring Reports to Cabinet include monitoring of key balance sheet items including balances, reserves, debtors, and cash (including the performance of Treasury Management).		GREEN

Section 4.5

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
7.	<b>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 always received an unqualified audit opinion. Statutory deadlines for publication of the accounts have been consistently met until 2021/22 due to resourcing issues. The audit of the 2020/21 and 2021/22 accounts remains outstanding as at December 2022 due to the national issue regarding infrastructure assets for which a statutory override has recently been passed into legislation.		GREEN
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 the outturn and year end variances in a Provisional Outturn Report to Cabinet each June which enables strategic financial decisions to be made as necessary in a timely manner.		GREEN



## **Earmarked Reserves and General Balances Policy Statement 2023/24**

### **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 Regulations, 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. As set out in CIPFA's Financial Resilience Index for 2021/22, the range of general balances as a percentage of net revenue expenditure for County Councils was between 2.6% and 17.9%. Oxfordshire was 7<sup>th</sup> out of 24 in this comparator group and scores a low risk in relation to this indicator.
11. The risk assessment for 2023/24 has determined that balances should be held at £30.2m, compared to £28.9m for 2022/23. This is equivalent to 5.6% of the proposed net revenue budget for 2023/24 (5.6% for 2022/23) and equates to around three weeks net expenditure.
12. High inflation and volatility in the wider economy, including supply chain shocks and labour shortages, continue to increase the risk to the financial position for the council in 2022/23 and this is exacerbated by increasing demands particularly in Children's Services. The financial landscape for all local authorities and especially those with social care responsibilities has been much more challenging for 2022/23 than had been anticipated when budgets were set in February 2022.
13. The Business Management and Monitoring Report to Cabinet in January 2023 sets out an anticipated overspend of £12.6m. This will need to be met from balances – which the Council holds to deal with these types of in-year shocks – and as a consequence, the expected level of balances at 31 March 2022 is currently £23.4m, compared to the risk assessed level for 2022/23 of £28.9m.
14. Given the expected level of balances at 1 April 2023 is expected to be £6.8m less than the risk assessed level for 2023/24 of £30.2m, it is proposed that a contribution of £6.8m is made from council tax collection fund surpluses to increase balances to the risk assessed level. However, it is recognised that the

## Section 4.6

outturn position for 2022/23 may change from that currently forecast so the actual level of balances at 1 April 2023 may differ from the risk assessed level. Consequently, it is proposed that the performance measure for general balances (as set out in the Financial Strategy at Section 4.5) allows for a variation of 10% from the target risk assessed level.

15. Details of the risk assessment are set out as Annex 1 to this policy statement.

### **Earmarked Reserves**

16. Section 4.6.1 sets out the actual level of earmarked reserves at 31 March 2023 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.

17. Excluding schools, earmarked reserves are forecast to be £161.5m at 31 March 2023, reducing over the medium term to £129.2m by 31 March 2026.

18. This position does not take into account an estimated deficit on the DSG Unusable Reserve in relation to High Needs of £121.5m by 31 March 2026. Further detail on this is set out in paragraphs 37-42 below.

### Capital Reserve

19. The Capital Reserve includes capital receipts and other funds to meet the cost of borrowing to finance the capital programme. The reserve is fully committed and required in full to meet the costs of the Capital Programme.

20. It is proposed that £4.2m is transferred to the Capital Reserve from the Budget Priorities Reserve to meet the costs of the proposed pipeline schemes set out in paragraphs 23 and 24. This funding will be held in the Capital Reserve until it is required to fund the capital expenditure.

### Demographic Risk Reserve

21. 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 will total £13.0m at the end of 2022/23 and £25.0m by the end of 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

22. This reserve is to fund the priorities of the Council. In 2022/23 this included funding for the Councillor Priority Fund. Following the Provisional Local Government Finance Settlement in December 2021, an additional £7.7m of one-off funding was added to the reserve in 2022/23. There is a further £0.8m

## Section 4.6

available in the reserve which can be used to support the council's priorities. To date this has been agreed to be used as follows:

- Vision Zero £0.250m
- Food Strategy £0.250m
- Low Traffic Neighbourhoods £0.360m
- Council Tax Hardship Schemes (up to) £0.380m
- Replacement trees on highways £0.185m

23. It is proposed that £3.0m is transferred to the Capital Reserve to support climate action including tree replacement. The pathway to zero carbon Oxfordshire report recognises a need to plant 23,000 trees across Oxfordshire by 2050. Between 2015 and 2022 a total of 3,942 highway trees had to be felled as they were at the end of their life, dead or dangerous. These have not been replaced and this funding will help support the council's tree policy of replacing any tree felled with two new ones.

24. £1.2m will be transferred to the Capital Reserve to allow the council to unlock the full £5.2m grant offered by government to fund four children's homes as set out in Section 5.3.

25. The remaining balance of £2.9m is available to be used to support the council's priorities on a one – off basis. Proposals for use of this reserve include:

- £0.5m for the development of community hubs in particular to support children and families through the provision of local services.
- £1.0m for improvements to highways, cycle-paths and pavements in Oxfordshire on an area by area basis (responding to feedback from the consultation).
- £0.5m for the further development of school streets to improve road safety around local schools.
- £0.1m for further work to develop rail studies
- £0.2m to continue funding for the Business and Intellectual Property Centre for a further year from 1 April 2023 ahead of identifying on-going funding sources for 2024/25 onwards
- The remaining £0.6m will be used to support the implementation of further initiatives.

### Budget Equalisation Reserve

26. The Budget Equalisation Reserve is used to smooth the timing differences between funding changes and emerging pressures over the period of the MTFS. The balance in the reserve at the end of 2022/23 is forecast to be £1.8m. As part of the Business Management & Monitoring report to Cabinet in January 2023, this balance is recommended to be transferred into the Transformation Reserve to meet costs associated with continuous improvement and transformation programmes.

## Section 4.6

27. As part of previous MTFS timing differences, the current MTFS includes a contribution of £4.3m for 2023/24. It is proposed that this sum is transferred to the Transformation Reserve in 2023/24.

### COVID-19 Reserve

28. The balance held in the reserve at 31 March 2023 after taking account of £8.4m agreed to be used to support directorate budgets in 2022/23 and agreed further in-year use is expected to be £15.5m.

29. £11.6m was agreed to be used to fund COVID-19 related pressures from 2023/24 onwards as part of the Medium Term Financial Strategy approved by Council in February 2022.

30. Section 4.2.1 of this report proposes the use of a further £1.8m to meet pressures from 2023/24 to 2025/26.

31. The balance of £2.0m is available to support further pressures related to COVID-19 on a one-off basis either in 2022/23 or future years.

### Business Rates Reserve

32. This reserve is held to manage fluctuations in Business Rate income that the Council receives. As noted in the budget agreed by Council in February 2022, Business Rate income for 2022/23 was estimated as information regarding the 2022/23 anticipated income and the 2021/22 collection fund deficit position was received from the district councils after the budget was agreed. Actual Business Rates income for 2022/23 is £5.9m more than estimated in the budget and this has been added to the Business Rates Reserve.

33. The forecast balance as at the end of 2022/23 is currently £9.5m. It is proposed that this is held to fund future volatility in the collection fund position alongside the impact of a business rates reset (also see the Financial Strategy Section 4.5 paragraph 8).

### Transformation Reserve

34. The Transformation Reserve has been used to support the costs of the implementation of the council's transformation programme. The existing funding has been fully committed during 2022/23 and, as set out in the Business Management and Monitoring Report to Cabinet in January 2023, it is proposed that £1.8m funding held in the Budget Equalisation Reserve should be transferred to the Transformation Reserve in 2022/23 to support one – off expenditure needed to support continuous improvement and transformation.

35. In order to meet future requirements, it is proposed to transfer the available funding of £4.3m from the Budget Equalisation Reserve in 2023/24 into the Transformation Reserve. This will enable the priorities for next phase of transformation to be delivered. More details of the approach to the utilisation of the reserve and the programme are set out in Annex 2.

### Investment Pump Priming Reserve

36. This reserve is held to meet the costs of self-financing schemes which require pump priming until the funds are returned. The balance in the reserve is expected to be £2.0m at 1 April 2023. The proposed capital pipeline schemes set out in Section 5.3 includes three schemes which will be funded, in the first instance, from this reserve. These schemes are:
- Low Carbon Business Travel Project (grey fleet) £0.8m
  - Energy Efficiency Recycling Fund for OCC Maintained Schools £0.8m
  - Initial funding to develop plans for the workplace charging levy £0.2m

### Dedicated Schools Grant (DSG) Unusable Reserve

37. 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.
38. 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
39. 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 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 balances.
40. The regulations which require the negative balance to be held in an unusable reserve were due to come to an end on 1 April 2023. The government has agreed to the extension of the DSG statutory override for a one-off period of three years (up to March 2026)<sup>1</sup>.
41. As at 31 March 2022, the DSG Unusable Reserve had a negative balance of £23.6m of which a negative balance of £29.8m related to High Needs DSG. This reserve will continue to increase in deficit over the MTFS period and the

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<sup>1</sup> The Statutory Instrument (SI): Local Authorities (Capital Finance and Accounting) (England) (Amendment) (No.2) Regulations 2022 approving this was laid before Parliament on 16 December 2022.

## Section 4.6

high needs element is forecast to be in deficit by £46.8m at 31 March 2023. Based on current levels of demand, it is anticipated that the high need deficit held in the reserve could reach £91.6m at the end of 2024/25 and £121.5m by the end of 2025/26.

42. Beyond the period of the statutory override, the expectation is that the balance on the DSG Unusable 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 1 April 2026, the Council would be in a position where its total reserves were only £20.1m. This not only has an impact on the level of risk over the medium term (as referred to in the Financial Strategy at Section 4.5), but also has an immediate impact on reducing the cash balances and interest earned (as set out in the Treasury Management Strategy at Section 5.2).

## 2023/24 risk assessment for determining appropriate level of general balances

Area of risk	2023/24 £m	Explanation of risk/justification of balances	2022/23 £m
Emergencies	5.4	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	5.2
Directorate overspends	13.2	Risk that directorates will overspend due to unforeseen pressures, demography or demand (based on a 2.5% adverse variance for 2023/24) and no mitigations are available	8.4
Non-achievement of planned savings		Risk that savings are not achieved. Assumes 25% are not achieved - removed from 2023/24 as in practice this would be wrapped into the % variation above	4.3
Contingent liabilities & insurance risk	4.6	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)	4.5
Major contracts & 3rd party spend	7.0	Risk of contractors failing, mis-specification, or non-delivery plus contract costs increase by more than allowed for in the budget - calculated as 1% of estimated spend with suppliers	6.5
<b>Total</b>	<b>30.2</b>		<b>28.9</b>



## Approach to utilisation of the Transformation Reserve

In August 2018 the County Council's Cabinet adopted a business case for change focused on transformation in terms of supporting people, improving process, and investing in technology to modernise the organisation and ensure the development of skills and capabilities that align with long term priorities of the Council. The transformation reserve supports the delivery of various transformational programmes and projects and invest to save activities where these cannot be undertaken as part of existing arrangements due to capacity, skills or the scale or change.

The table below sets out the cross-council themes (referred to as layers) within the business case that have guided the various transformational programmes, projects and initiatives undertaken since 2019.

Front Office	Pre-Front Door	Individuals, communities, members, the council and partner organisations working together to build resilience, develop strengths and create opportunities in local areas, which helps to reduce the need for council services.
	Customer Management	The customer management layer contains all activities undertaken by the council that involve interaction with customers and/or have an immediate impact on service delivery to customers.
	Customer Assessment	The customer assessment layer contains activities that are a key part of many customer interactions with the council, with information being used to decide whether and how services are provided.
Back Office	The Provision Cycle	The Provision Cycle layer provides the framework of processes and activities through which the Council decides how best to meet an identified need or to achieve a specific outcome, including commissioning, contracting and the management of third party suppliers.
	Enabling and support services	The Enabling & Support Services layer provides services that are optimised to meet the needs of internal customers through process improvement, the use of enhanced digital systems and clear delineation of roles and responsibilities.
	Strategic capability	The strategic capability layer provides the capabilities that the Council requires in order to define its vision, high level strategy and objectives, as well as capabilities required to support, manage and review the realisation of each of these.
	Business intelligence	The business intelligence layer provide information, intelligence and insight to a range of customers including businesses, partners and staff within the organisation.

### Front Office Theme: Transformation and Organisational Change Priorities

In terms of work undertaken within the front office workstream the 'Oxfordshire Way' in adults social care and the 'BEST' programme in Customer Services are in place with work well advanced in Children's services to develop a similar approach. These approaches seek to improve early intervention and upstream prevention (referred to in the business case as pre-front door) through effective work with partners and communities to promote independence, healthy and secure lives to reduce demand. When residents do access services, customer management and assessment activities seek to signpost and effectively assess and meet need. This approach is consistent across all departmental change activities but recognises the different operating environments of communities and customer groups, for example adults social care users and children's social care.

## Section 4.6

Future priorities for transformation within the front office workstream include further work to support change within Children's services, continued implementation of the Oxfordshire Way and BEST.

Front office transformation is also aligned with the Council's corporate priorities (as set out in the corporate strategy) including upstream prevention, early intervention and work to address the climate emergency.

There are strategic activities underway within Public Health (for example the Healthy Place Shaping Framework) and a significant policy agenda within Environment and Place to deliver these priorities. Activities such as directorate improvement plans and service redesign within all frontline services seek to implement the design principles set out in the business case for change and ensure there are the skills, capabilities and capacity to deliver strategic outcomes.

### **Back Office Theme Transformation and Organisational Change Priorities**

Work has already been undertaken and implemented with regards to the back office including the provision cycle (including procurement and commissioning), a review of strategic capability at the corporate centre and the 'Delivering the Future Together Programme' which supports workforce development and employee engagement. During 2022 work was undertaken to develop and refine capital governance arrangements as part of ensuring there is effective delivery and oversight of capital projects.

Work has been undertaken to develop an IT, Digital and Innovation strategy and an infrastructure upgrade was undertaken in 2019 to deliver the first phase of the technology route map set out within the strategy.

Priorities for the next phase of back office organisational transformation include investment in business intelligence, which is the layer set out in the business case that has not yet been systematically addressed (although some capabilities and activities have been enhanced), upgrading key business applications, including consideration of our finance and HR systems, web and digital presence and technology that supports self-service and automation.

Alongside the delivery of our IT, Digital and Innovation strategy modernisation of HR policy and practice with a particular focus on agile working, organisational development and the strategic functions of HR including a new resourcing strategy, business partnering and workforce planning.

During 2023/24 there will be a focus on transformation within law and governance. This will follow the same approach as other projects and programmes supporting people, improving process, and investing in technology to modernise.








Following the adoption of a new property strategy in 2022 the next phase of transformation will be the development of a suite of documents that enable the implementation of the 10-year vision. This includes a business case for city centre accommodation, the development of strategic asset plans for operational estate

(including properties such as libraries and fire stations) and the development of a place-based approach to community hubs.

**Design Principles and Implementation**

The table below sets out the high-level design principles that inform the council’s approach to transformation and change. Transformational projects are delivered as part of existing governance and delivery arrangements, for example delivery of the property strategy is undertaken as part of the capital governance arrangements; or dedicated programme boards – for example the Oxfordshire Way, which coordinates the adult social care programme and includes interfaces with partners and other service areas such as the customer contact centre.

Implementation is also underpinned by the work undertaken to improve back office or enabling services. A renewed approach to business partnering has been developed to ensure that there is a move from seeing back-office services as administrative activities to view services such as procurement, IT, HR and finance as key partners to enable frontline delivery. The transformation undertaken to date has developed enabling services around the design principles below and developing a consistent approach to business partnering, now implemented in IT, HR, Finance and Procurement (category management).

Back Office design principles	
 <p>Customer offering</p>	<ul style="list-style-type: none"> <li>We will embrace the ‘digital age’ in the way in which we engage with our customers.</li> <li>We will provide transparency, consistency and clarity of expectations of the strategic offerings</li> </ul>
 <p>Processes</p>	<ul style="list-style-type: none"> <li>Our processes will be <b>simplified, standardised</b> and ‘self serve’ wherever possible.</li> <li>Our processes will be designed around controlling risk rather than eliminating it.</li> <li>We will be ‘intelligent clients’.</li> </ul>
 <p>Technology</p>	<ul style="list-style-type: none"> <li>We will use business intelligence and policy analysis to understand our technology requirements.</li> <li>We will ensure staff have the right technology to support management of information and efficient and effective delivery of services to our customers.</li> <li>We will <b>rationalise, standardise and link our applications</b> to support new ways of working.</li> </ul>
 <p>Information</p>	<ul style="list-style-type: none"> <li>We will collect and store data once, <b>sharing between departments</b> where appropriate.</li> <li>Our staff will have access to standardised performance information and reports (in real time where possible), to ensure consistency across the organisation.</li> <li>We will use business intelligence to improve the way in which we use our information.</li> </ul>
 <p>Organisational structure</p>	<ul style="list-style-type: none"> <li>We will <b>embed accountabilities</b> at the right level to enable us to make the right decision, at the right level, at the right time.</li> </ul>
 <p>People capabilities</p>	<ul style="list-style-type: none"> <li>We will <b>empower our staff</b> to take ownership of the relationship with customers and to drive the delivery of solutions.</li> <li>We will enable all our people to use their creativity to develop innovative solutions to the challenges we face.</li> </ul>
 <p>Performance Management</p>	<ul style="list-style-type: none"> <li>We will measure the right things, through a consistent performance management framework, from corporate outcomes to individual performance.</li> <li>We will empower and support our partners to utilise performance information to innovate, take measured risks and manage demand.</li> </ul>

Section 4.6.1 - Earmarked Reserves and General Balances Policy

Reserve	Balance at 1 April 2022	Movement	Forecast Balance at 31 March 2023	Movement	Forecast Balance at 31 March 2024	Movement	Forecast Balance at 31 March 2025	Movement	Forecast Balance at 31 March 2026	Description
	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Schools	14.6	-8.4	6.2	0.0	6.2	0.0	6.2	0.0	6.2	The scheme of Local Management of Schools (Education Reform Act 1988) requires individual schools carry forward surpluses and deficits.
Vehicles and Equipment	2.7	-0.1	2.6	-0.5	2.1	-0.1	2.0	0.3	2.3	To fund future replacement of vehicles and equipment
Grants and Contributions	24.7	-8.5	16.2	-7.6	8.6	-5.2	3.4	0.0	3.4	Holds overspent or underspent grants & contributions committed to be spent or recovered in future years. Excludes balance relating to DSG.
Government Initiatives	3.4	-3.0	0.4	0.0	0.4	0.0	0.4	0.0	0.4	Holds underspends on budgets funded by un-ringfenced specific grants relating Government initiatives or agreed outcomes.
Trading Accounts	0.4	-0.2	0.2	0.0	0.2	0.0	0.2	0.0	0.2	Holds funds relating to traded activities which are carried forward each year (whether surplus or deficit).
Council Elections	0.1	0.2	0.3	0.2	0.5	-0.5	0.0	0.2	0.2	To meet the cost of the County Council elections every four years.
Partnerships	2.4	0.0	2.4	-1.4	1.0	0.0	1.0	0.0	1.0	Holds funds relating to partnership arrangements including funds held on behalf of the Oxfordshire Waste Partnership.
On Street Car Parking	4.0	0.0	4.0	-0.8	3.2	0.0	3.2	0.0	3.2	Balance under the operation of the Road Traffic Regulation Act 1984 (Section 55).
Insurance	11.8	0.0	11.8	0.0	11.8	0.0	11.8	0.0	11.8	Covers the Council for insurance claims that, based in previous experience, are likely to be received and other insurance related issues.
Capital & Prudential Borrowing	47.9	18.9	66.8	-14.8	52.0	2.2	54.2	4.7	58.9	For financing capital expenditure in future years as set out in the Capital Programme.
Demographic Risk	9.0	4.0	13.0	4.0	17.0	4.0	21.0	4.0	25.0	Held to improve the financial resilience of the council in relation to the impact of carrying a negative DSG High Needs balance.
Youth Provision	0.2	0.0	0.2	0.0	0.2	0.0	0.2	0.0	0.2	
Budget Priorities	18.5	-10.7	7.8	-2.0	5.8	-1.3	4.5	1.8	6.3	Funding to support the achievement of the Council's priorities
Budget Equalisation	0.0	0.0	0.0	0.0	0.0	1.2	1.2	-1.2	0.0	To manage the timing differences between funding changes and emerging pressures over the period of the MTFS.
COVID-19	26.3	-10.8	15.5	-7.4	8.1	-3.8	4.3	-2.3	2.0	To meet on-going costs associated with COVID-19.
Transformation	2.2	0.3	2.5	0.9	3.4	-3.4	0.0	0.0	0.0	To meet the costs of the transformation programme including service redesign.
Redundancy	3.3	0.0	3.3	-0.5	2.8	-0.5	2.3	-0.5	1.8	To meet the costs of any redundancy and pension strain costs.
Investment Pump Priming	2.0	0.0	2.0	-1.0	1.0	-1.0	0.0	0.0	0.0	To fund the feasibility costs of schemes or for pump priming schemes which are self-financing. Proposals for use of this funding included in 2023/24 budget. Assumed to be used in 2024/25 and 2025/26.
Business Rates	4.1	5.4	9.5	0.0	9.5	0.0	9.5	0.0	9.5	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	6.0	-3.0	3.0	0.0	3.0	0.0	3.0	0.0	3.0	To smooth out any volatility in the council tax collected by the District Councils and City Council on behalf of the County Council.
<b>Total Reserves Excl Schools</b>	<b>169.0</b>	<b>-7.5</b>	<b>161.5</b>	<b>-30.9</b>	<b>130.6</b>	<b>-8.4</b>	<b>122.2</b>	<b>7.0</b>	<b>129.2</b>	
<b>Total Earmarked Reserves</b>	<b>183.6</b>	<b>-15.9</b>	<b>167.7</b>	<b>-30.9</b>	<b>136.8</b>	<b>-8.4</b>	<b>128.4</b>	<b>7.0</b>	<b>135.4</b>	
DSG Unusable Reserve *	-23.6	-17.5	-41.1	-22.6	-63.7	-24.1	-87.8	-30.0	-117.8	
<b>Total All Reserves</b>	<b>160.0</b>	<b>-33.4</b>	<b>126.6</b>	<b>-53.5</b>	<b>73.1</b>	<b>-32.5</b>	<b>40.6</b>	<b>-23.0</b>	<b>17.6</b>	
DSG High Needs deficit within Unusable Reserve *	-29.8	-17.0	-46.8	-20.6	-67.4	-24.2	-91.6	-29.9	-121.5	* total excluding positive balances (eg. new schools set up fund offset by High Needs Deficit)

# **Oxfordshire County Council**

## **Budget and Business Planning 2023/24**

### **Overarching Equality Impact Assessment**

#### **Context and Purpose**

Oxfordshire County Council's vision is to lead positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county. This includes working to ensure that our policies and services support equality and inclusion.

This assessment sets out the equalities impact of our revenue budget proposals for 2023/24.

We can look to legislation to support our understanding of the council's equalities impacts. The Equality Act (2010) states that all public bodies need to take extra steps to stop discrimination, advance equality of opportunity and foster good relations: this is known as the Public Sector Equality Duty.

The Act defines discrimination as the less favourable treatment of a person because of a protected characteristic, as compared to others who do not share that characteristic. The legislation also applies where there is a belief that the person who is disadvantaged has a particular protected characteristic, even if it is not the case.

These protected characteristics are:

- age
- disability
- gender reassignment
- pregnancy and maternity
- race – this includes ethnic or national origins, colour or nationality
- religion or belief – this includes lack of belief
- sex
- sexual orientation
- marriage and civil partnership

#### **Including Everyone – an inclusive Oxfordshire**

The council has set out its approach to equalities, diversity and inclusion, including how we meet the Public Sector Equality Duty, in the [Including Everyone](#) framework.

Including Everyone sets out how the council goes further than the protected characteristics in the Equality Act by also considering the impact our decisions might have on:

- People living with social deprivation
- Rural communities
- Those leaving care
- Carers
- Those in our armed forces community

This Overarching Equality Impact Assessment shows how our budget proposals might impact the nine protected characteristics and the five additional areas above, and what we are doing to reduce or remove any potential negative impacts.

## **Equality Impact Assessments**

All council decisions are reviewed for equality impact at the appropriate level of detailed analysis, depending on the potential service impact of the proposed change. This allows for the review of the potential impacts of new and updated policies and service delivery decisions on those with protected and/or additional characteristics. Where there is potential for material service impact, a formal Equality Impact Assessment is completed.

This Overarching Equality Impact Assessment is made in support of the council's whole Budget and Business Planning proposals for 2023/24. It provides summary information on the equalities impacts which the council's budget proposals might have if the proposals are approved and implemented. It also gives an indication of how we might mitigate any potential negative impacts.

Assessing equality impacts does not guarantee that a change will never have a negative impact. Rather it is intended to ensure that our policies are designed and implemented to meet the diverse needs of individuals, groups and communities in Oxfordshire. Equality Impact Assessments also help to ensure that the outcomes of a proposal are carefully considered, with the potential benefits maximised and possible challenges mitigated, within the overall funding available.

## **Overarching Equality Impact Assessment – approach**

The following pages show how we have approached the assessment of impacts on equalities and diversity, setting out at a summary level what impacts our total budget proposals might have on each characteristic listed above.

Where a potential material service impact has been identified, an initial Equality Impact Assessment has been completed. These individual Equality Impact Assessments are available as part of the background papers. Following the public consultation, impact assessments will be reviewed and updated as necessary to take into account consultation responses.

## **Background Papers**

One detailed Equality Impact Assessment has been published with the Budget Report as a background paper:

- Increase in parking income due to factors such as usage fees and locations

## **Public Consultation**

Public consultation is one of the tools which OCC uses to help understand and mitigate the potential impacts of our savings on equalities (the nine protected characteristics) or wider community areas (rural communities, areas of deprivation, carers, care leavers, armed forces community, social value). Achievement of the savings proposed would be dependent on the outcome of any public consultation.

At present there are no public consultations planned on individual 2023-24 savings proposals.

## Section 1: Summary details

<b>Directorate / Service Area</b>	All Directorates and Service Areas
<b>What is being assessed</b> (e.g. name of policy, procedure, project, service or proposed change).	This assessment sets out the overall impact that the revenue 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. The assessment also summarises any mitigations that have been planned or put in place to reduce or remove any potentially negative impacts.
<b>Is this a new or existing function or policy?</b>	This impact assessment provides an overview of the 2023/24 revenue budget and business planning proposals and so comments on 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?	<p>This assessment covers the overall revenue budget and business planning proposal for Oxfordshire County Council for 2023-24. It 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.</p> <p>In line with our equalities, diversity and inclusion (EDI) framework, the council has also assessed the impact on those living in rural areas, those living with social deprivation, armed forces communities, carers and those leaving care, and Social Value.</p> <p>This 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> <p>A summary of the impacts of the budget proposals on climate change outcomes have been set out in a separate overarching Climate Impact Assessment.</p>
<b>Completed By</b>	Steven Fairhurst Jones
<b>Authorised By</b>	Chloe Taylor
<b>Date of Assessment</b>	January 2023



## 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><a href="#">Oxfordshire County Council's vision</a> is to lead positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county.</p> <p>We want to make sure that everyone in Oxfordshire can take advantage of what the county has to offer. Our strategic plan explains our nine cross-cutting priorities and commitments to achieve our vision and sets out our areas of focus.</p> <p>Our nine 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>In recent years Oxfordshire County Council has delivered significant savings both in response to reductions in government funding and in order to release funds to reinvest in meeting rising demand. This budget and business planning round has been impacted due to the financial pressures on the council and local authorities as a whole, given the national and international economic situation. All local authorities face significant increases in inflation that are driving up costs and price increases in energy, fuel and materials. This year, the Government is not expected to update budgets in light of soaring inflation, so we are facing a significant funding shortfall in 2023-24.</p> <p>The council is also facing other demand-led pressures, which include the growing nationwide costs of supporting children and young people with special educational needs and disabilities; the rising cost of</p>
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	<p>social care and care placements for both children and adults; and a national shortage of social care workers leading to a reliance on agency staff and higher costs.</p> <p>The recent Census also confirms Oxfordshire has a growing and ageing population, which will continue to increase demand on services.</p> <p>In addition, the financial impact of implementing the government’s adult social care reforms is unclear and could add to these pressures. Finally, on top of this, the long-term financial impact of supporting children with special educational needs and disabilities, particularly those with high needs, remains uncertain. The support is managed by the council but is funded separately through the government’s dedicated schools grant, which has been consistently less than the sum required in Oxfordshire.</p>
<p><b>Proposals</b> Explain the detail of the proposals, including why this has been decided as the best course of action.</p>	<p>This impact assessment covers all savings proposals across:</p> <ul style="list-style-type: none"> <li>• Public Health and Community Safety</li> <li>• Adult Social Care</li> <li>• Children’s Services</li> <li>• Environment and Place</li> <li>• Customers, Culture and Corporate Services</li> </ul> <p>Details of proposals are set out in the main Budget and Business Planning papers.</p>
<p><b>Evidence / Intelligence</b> List and explain any data, consultation outcomes, research findings, feedback from service users and stakeholders etc, that supports your proposals and can help to inform the judgements you make about potential impact</p>	<p>In considering the impact of budget proposals before they are formally agreed, the council undertakes a detailed process of democratic and community engagement. For equalities this includes:</p> <ul style="list-style-type: none"> <li>• Using the Oxfordshire Joint Strategic Needs Assessment (JSNA) of health and wellbeing needs, and the associated Equalities Briefing, to consider the impact of proposals as they are drawn up and in the development of this overarching assessment. The council’s JSNA can be found <a href="#">here</a>;</li> <li>• Using data and intelligence gathered through implementing our Including Everyone Framework on equalities, diversity and inclusion, which can be found <a href="#">here</a>;</li> </ul>

	<ul style="list-style-type: none"> <li>• Directorates follow the council's approach to undertaking Equalities Impact Assessments (EIA). This includes considering at an early stage what impacts each proposal might have on the nine protected characteristics or on wider community groups, and subsequently setting out greater detail, including any actions identified to mitigate negative impacts. Where potential impacts are assessed as significant, individual Equalities Impact Assessments have been published to aid understanding and outline mitigations.</li> <li>• A public consultation process is being undertaken for the budget proposals. EIAs will be updated as necessary following the budget consultation to take account of responses.</li> <li>• A democratic process including agreement of proposals by Cabinet, analysis and comment on those proposals by Performance Scrutiny Committee, and adoption of a 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>
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### Section 3: Impact Assessment

<p><b>Assessing the evidence and impact on those with the protected and additional characteristics</b></p>	<p>Demographic data has been taken from the Oxfordshire Joint Strategic Needs Assessment (JSNA) 2022 unless otherwise stated.</p> <p><b>Age:</b> As of mid-2020 there were a total of 696,800 residents in Oxfordshire (49.9% were male and 50.1% were female). Compared with England, Oxfordshire had a higher proportion of residents aged 15-19 (40,702), 20-24 (49,745) and 75+ (62,782) but a lower proportion of 30-34 year olds (41,419). There were 18,620 people aged 85+ which is 0.2% higher than the England average. The 65+ population is predicted to increase by 18% by mid-2030. Oxford's two universities had 35,260 full time students registered for the academic year 2020-21 which will account for some of the residents in the younger age profile.</p> <p>No specific issues relating to age have been identified as likely to arise as a result of these proposals.</p> <p><b>Disability:</b> In 2020-21 around 20% of people in the South East region have a disability, equating to an estimated 153,300 people in Oxfordshire. For children the most common impairments are social or</p>
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behavioural, while mobility impairments are the most common in adults. In November 2021 there was a total of 49,653 disability-related benefits claimed in Oxfordshire, and 1,661 adults receiving long-term social care for learning disabilities from the council's Adult Social Care services as of April 2022.

The proposal to increase parking income includes better management of on-street parking demand in central locations could initially result in reduced parking availability for people with disabilities. The relevant service team will address this with mitigation as set out in the detailed EIA.

**Gender Reassignment:** In 2021-22, there were 802 applications for gender recognition certificates in the UK (up from 466 in 2020-21), but this will be under-representative of those whose gender identity does not match the sex they were registered with at birth. There is limited information available on gender identity at a local level, but a research study suggests that there were 56 referrals for treatment of gender dysphoria made between 2004 and 2009 to the Department of Psychological Medicine at the John Radcliffe Hospital.

No specific issues relating to gender reassignment have been identified as likely to arise as a result of these budget proposals.

**Pregnancy and maternity:** There were 6,931 live births in Oxfordshire in 2020. The county has 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 2019 in Oxfordshire there were 2,880 marriages of opposite-sex couples and 64 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 origins, colour or nationality:** In the 2011 Census, 107,000 people in Oxfordshire were of an ethnic minority background. This was an increase of 60,900 from 2001. The JSNA highlights that around 16% of the county's population is from an ethnic minority background. More recent data from January 2022 highlights that 29% of pupils in primary schools in Oxfordshire were from an ethnic minority background; this rose to 58% of children in primary schools in Oxford. The top first languages other than English were Polish, Urdu, Portuguese, and Arabic.

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

**Religion or Belief:** JSNA data on religion and belief is based on the 2011 Census where this question was voluntary. The proportion of Oxfordshire residents who responded stating that they had a religion was 65%. Of these respondents, 93% said they were Christian, 3.7% were Muslim, 0.9% were Hindu, 0.8% were Buddhist, 0.4% were Jewish and 0.3% were Sikh.

The proposal to increase parking income includes better management of on-street parking demand in central locations, which could initially result in restricted availability to uncontrolled parking around religious sites. The relevant service team will address this with mitigation as set out in the detailed EIA.

**Sex:** As of mid-2020 there were 347,569 (49.9%) males and 349,311 (50.1%) females living in Oxfordshire.

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

**Sexual Orientation:** There is limited data on sexual orientation, defined as people who identify as heterosexual/straight, gay / lesbian, bisexual or another sexual orientation. The JSNA estimates that there was a total of 18,446 people aged 16+ in Oxfordshire identifying lesbian, gay or bisexual in 2020.

No specific issues relating to sexual orientation have been identified as likely to arise as a result of these proposals.

**Rural Communities:** 85 out of 407 Lower Super Output Areas (LSOAs) in Oxfordshire are ranked within the most deprived 10% nationally on the geographical access to services (defined as road distance to a post office, primary school, GP and supermarket) in 2019. People aged 65+ made up 20% of the population in Oxfordshire's four rural districts, compared to 13% of the population in the city centre (18.8% of the overall population).

The proposal to increase parking income could impact both positively and negatively on rural communities. The relevant service team will mitigate impacts as they are identified.

**Armed Forces:** In April 2021 there were 9,480 regular armed forces personnel stationed in Oxfordshire and in March 2021 there were 6,606 recipients of pensions/compensation under the Armed Forces Pension Scheme, War Pension Scheme and Armed Forces Compensation Scheme in the county.

No specific issues relating to the armed forces have been identified as likely to arise as a result of these proposals.

**Carers:** In 2020-21 there were a total of 4,275 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. The 2011 Census estimated that there were 61,100 unpaid carers in Oxfordshire and as of March 2022, the county council was supporting 271 young carers (aged between 0-15).

The proposal to increase parking income could impact both positively and negatively on carers. The relevant service team will mitigate impacts if they are identified.

**Care leavers:** As of March 2021, Oxfordshire has 301 care leavers aged 19-21. Care leavers face many challenges as they move into adulthood, such as those relating to careers, education, accommodation and personal change. Our Care Leavers Local Offer explains the services which can be accessed by those who have been in OCC's care.

This impact assessment has identified no specific impact of our budget and business planning proposals on Care Leavers.

**Areas of Social Deprivation:** Oxfordshire has low levels of deprivation relative to England. However, there are nine areas in Oxford City, six in Banbury and one in Abingdon which fall within the 20% most deprived areas in the country, with one of the Oxford City areas falling within the 10% most deprived. These communities are often more frequent users of many public services.

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 and fulfil our statutory duties, with most impact on those living with social deprivation.

The proposal to increase parking income could impact both positively and negatively on areas of social deprivation. The relevant service team will mitigate impacts if they are identified.

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 Equality Impact Assessment completed alongside policy development, to ensure full compliance to our commitment to equality, diversity and inclusion.

# Oxfordshire County Council

## Budget and Business Planning 2023/24

### Overarching climate impact review of 2023/24 budget proposals

#### Context & Background

1. This overarching climate impact assessment provides an assessment of the potential impact of proposed changes to the budget on the council's ability to meet climate action commitments.
2. The [strategic plan 2022 - 2025 \(pdf format, 3.6Mb\)](#) sets out the council's vision to lead positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county. This commitment is strengthened further by the Councils' priority to 'put action to address the climate emergency at the heart of our work'. The council's adopted climate action framework also commits the council to:
  - Being carbon neutral in its operations by 2030
  - Enabling a zero-carbon Oxfordshire by 2050
3. The council has a cross-organisational work programme to deliver on these commitments. The latest report on this programme can be found at [Decision - Climate Action Update | Oxfordshire County Council](#). In the 22/23 budget setting process the council made additional investment of £0.824m in climate action and resilience measures including:
  - Supporting community activity to cut carbon emissions and helping the transition to electric vehicles (EVs), as well as increasing its capacity as the lead flood authority for Oxfordshire.
  - Supporting plans to develop a countywide nature recovery strategy, develop a tree and woodland strategy and support the development of a new local nature partnership for Oxfordshire.
  - Investing in supporting the retrofitting of residential homes to improve energy efficiency and support the delivery of a zero-carbon route-map for the county.
  - Working work with partners to expand EV charging capacity across the county and sustain the benefits of Project Local Energy Oxfordshire (LEO). Project LEO is running energy trials in the county to help build a greener (zero carbon), more flexible and fairer electricity system.



4. It is currently unclear what the impact of the national financial position will be on delivery of the national Net Zero Strategy (both through financing and bringing forward supportive policy). This is outside the scope of this report but will be a key factor in enabling the delivery of local climate objectives as the council bids for both capital and revenue funding for climate action. Decisions made by central government in this context will also influence private sector investment in this area.

### **Purpose of a Climate Impact Review**

5. The review is intended to ensure that our decisions are aligned with our climate action commitments. It provides a high-level overview of the impacts of the budget proposals to increase or lessen our ability to meet such commitments with potential benefits maximised and possible challenges mitigated, within overall funding available. It is part of our ongoing pledge to embed climate into all our decision-making.
6. Services are asked to assess how their budget proposals affect the council's ability to reduce emissions from our buildings, highways, fleet, staff travel, purchased products and services (including construction), and to enable emission reductions in maintained schools and at a county level.

### **Revenue Proposals Climate Impact Review**

7. As identified within the budget and business planning report, issues and volatility in the wider economy, including the ongoing impact of inflation which increased by 10.7% in the year to November 2022, workforce shortages and supply side issues mean that similar to local households the council needs to pay more to maintain the same level of service provision.
8. No revenue proposals were identified as materially negatively impacting the council's overall ability to meet its climate action commitments.
9. A one-off reduction in revenue budget for the climate action service (24EP23) is proposed. This is offset by a multi-year commitment to increase staff resource in this area agreed in the 2021/22 budget setting process. The one-off reduction will be delivered through less reliance on consultancy resource made possible by greater in-house capacity.
10. The impacts of national government policy on removing charges for DIY waste (24EP9) will be monitored and any negative impacts be addressed through the waste partnership. The national influence of limited care placements locally and nationally (24CS4) may create pressures on need to travel both for our staff and families. This may in part be mitigated through the council's low carbon business travel project set out in the capital programme.
11. A number of proposals will positively contribute to the delivery of climate commitments;
  - Prevention of unsorted waste at Household Waste Recycling Centres will increase diversion to recycling (24EP20)
  - The council is now predicting lower overall growth in waste tonnages driven by a range of national and local factors (24EP21 and 24EP22)

- The council is investing in staff resource to continue the decarbonisation and resilience of its estate particularly in buildings and fleet. Proposals are also included associated with increasing efficiency operation of the fleet asset, reduction of property footprint and more efficient use of office space and replacement of ICT with more efficient equipment (24CCCS3, 24CC10, 24CC05, 24CCCS16 and 24CC07)
  - The council is investing in measures to improve public transport services for residents including rural services
  - The council is investing in measures to make active travel more accessible for example supporting active travel options for young people and developing Transport Hubs
  - The council is investing in practical projects working with Parish Councils to improve drainage and reduce flooding in the worse impacted areas.
12. A number of budget lines include changes to contracts or service design. These offer opportunities to seek improved environmental outcomes through use of the council's social value policy eg. the Live Well contract making better use of our travel hierarchy identified within the Local Transport and Connectivity Plan.

### **Capital Proposals Climate Impact Review**

13. A fundamental review of the current capital programme has been undertaken, prioritising the schemes and initiatives using the framework included at [Annex 4a](#) of the report to Performance and Corporate Services Overview and Scrutiny Committee on 9 December 2022. This includes an assessment of schemes contributing to Climate Action or Active Travel (Prioritisation Category 3).
14. Climate Impact Assessments will be carried out as full business cases are developed following the council's capital governance process. Potential climate impacts have been identified from the information available to us at the current time.
15. No capital proposals were identified as materially negatively impacting the council's overall ability to meet its climate action commitments.
16. The central Oxford property strategy looks to rationalise our property estate as less overall office space is required, reflecting new ways of working. Funds generated will be used to re-invest in the remainder of our property portfolio including upgrading existing buildings, investing in energy efficiency measures and renewables, development of green infrastructure and essentially providing comfortable working environments for staff.
17. When procuring homes for vulnerable children within the County the priority criteria is to find a house in a safe location. However, provision has been made in the overall budget to bring any homes purchased up to a good energy efficiency rating. Homes are generally within suburban areas with good access to public transport.
18. Low carbon business travel - a strategic intervention is included in the budget to reduce carbon associated with necessary operational high mileage business travel. Although, certain roles currently require frequent travel this represents only a small fraction of staff (approx.1%) who are high mileage operational users. This measure therefore needs to be taken forward in the context of a wider travel management plan

working with services to reduce overall mileage, explore alternative travel options within teams and promote and enforce the travel hierarchy. Further actions should be included in the annual renewal of the councils Carbon Management Plan in May.

19. Several investments support active travel by making the option safer and more accessible i.e. the Vision Zero programme and repair works to the Thames Towpath.
20. A site for a replacement mortuary has not yet been identified, however, due to the nature of the facility it is likely that a new build will be required. This will be built in accordance with our net zero carbon building standards policy.
21. The utility spaces in 4 out of 6 of our designated gypsy and traveller sites will be upgraded improving both facilities for residents and energy efficiency at the sites.
22. The expansion of special schools – as these schools are classed as free schools and therefore building works are designed, planned and executed by the Department for Education (DfE) and not Oxfordshire County Council. The DfE has adopted net zero carbon requirements for its schools.
23. Provision has been made within the programme for investment in transitioning the council's fleet to electric vehicles, reducing the impact of the council's front line business travel, and delivering the councils property strategy which support the council's commitment to be net zero by 2030.
24. Provision is also made for piloting an energy efficiency loan scheme for maintained schools to support schools to invest in energy efficiency improvements.
25. £3m has been prioritised for further climate priorities. The pathway to zero carbon Oxfordshire report recognises a need to plant 23,000 trees by 2050 across Oxfordshire. Many organisations and landowners are working on this and this investment will help the council to meet its own tree policy aspiration of replacing every highway tree felled, with two new ones. Between 2015 and 2022 a total of 3,942 highway trees had to be felled as they were at the end of their life, dead or dangerous. These have not been replaced and this funding will support the aspirations of the council's tree policy of replacing any tree felled with two new ones.
26. £24m of investment need in decarbonising our estate has been added to the capital pipeline for consideration to fund from 2024/25 supporting meeting our net zero targets and increasing the resilience and energy efficiency of our estate, following decisions made in our property strategy in 2023/24.
27. Investment in household waste recycling centres is also identified in the capital pipeline for future consideration, following agreement of a household waste recycling centre strategy. This investment will in part support more sustainable management of waste through greater provision for recycling and reuse.

## 2023/24 Oxfordshire County Council budget engagement and consultation

1. This report sets out the key findings from Oxfordshire County Council's budget engagement, carried out between 1 August 2022 and 19 December 2022, to support the 2023/24 budget and business planning setting process.
2. Sharing feedback:
  - This consultation and engagement annex was shared with councillors to support the budget setting process at cabinet in January and at full council in February 2023.
  - The report was 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.

## Executive summary

3. This year, the council's engagement and consultation on the budget had four distinct phases, putting residents' views at the heart of the council's budget and business planning from the start to the finish.
  - Phase one: Maximising the use of existing feedback
  - Phase two: Representative residents' survey
  - Phase three: Oxfordshire conversation events
  - Phase four: Public consultation on the council's 2023/24 budget proposals (18 November to 19 December 2022)

### Phase one: maximising the use of existing feedback

4. To support the early stages of the council's budget and business planning process, digests of residents' and stakeholder feedback were compiled, themed by each of the council's nine strategic priorities. These digests were made available to senior officers, alongside a range of other insight, to inform the early stages of development of directorate budget proposals. This insight is historical and not included in this report.

### Phase two: representative residents' survey

5. Between 1 August and 26 September 2022, the council undertook a large-scale residents' survey with adults aged 18+. The survey questionnaire covered a range of subjects, including service satisfaction and specific questions on the council's nine strategic priorities, budget and possible council tax levels.
6. The residents' survey was conducted by market research agency Marketing Means, using a postal approach supported by an online survey. In total, 4,900 households were randomly selected to take part and, following two reminders, 1,162 residents responded giving a response rate of 23.9 per cent. The final respondent profile was 'weighted' by local authority area, age and gender in order to be reflective of

Oxfordshire's population as a whole and the figures reported are for weighted data. The confidence interval for figures from questions asked of the entire sample is  $\pm 2.9$  per cent at the 95 per cent level of confidence.

7. Seventy-eight per cent of respondents were satisfied with their local area as a place to live, with the balance of opinion (net satisfaction) being +68 per cent. This is notably down from the net score of +77 per cent in 2021.
8. Respondents consider the two leading factors in making somewhere a good place to live as health services (51 per cent) and the level of crime (50 per cent). Road and pavement maintenance was selected by 33 per cent of respondents.
9. Perceptions of individual council services vary widely (range 71 per cent - 18 per cent satisfaction). **Road and pavement maintenance** draws the most negative views and is a key focus for improvement in local areas. **Road maintenance** is considered as the most important service we provide in respondents' local areas.
10. **Prioritising the health and wellbeing of residents** is the most popular strategic priority amongst respondents (41 per cent selected in their top two most important priorities), consistent to 2021 (39 per cent) **and play our part in a vibrant and participatory local democracy** the least (three per cent selected in their top two most important priorities) again consistent to 2021 (two per cent)
11. The two approaches – both of which would be likely to have a direct impact on residents' households - were far less popular, drawing similarly very negative levels of net agreement of -57 per cent and -58 per cent. These were **increasing council tax to generate additional income** and **reducing spending on frontline services**.
12. Findings from the residents' survey show there is little appetite for **council tax increases**. A proposed rise of 4.99 per cent drew a mixed level of agreement, and a net agreement score of -9 per cent. The two larger proposed increases drew significantly more negative views. The balance of opinion (agreement minus disagreement) for a 5.99 per cent increase was -42 per cent and for a 6.99 per cent increase was -56 per cent.

### Phase three: Oxfordshire conversations

13. For phase three, between 18 and 21 October, we held three online Oxfordshire Conversation events to engage with residents, share our emerging budget challenges and to give them the chance to ask cabinet members questions about issues that matter to them. An in-person sounding board with children and young people, incorporating an Oxfordshire Conversation, was also held on 15 October.
14. These four events replaced a much fuller programme of in-person and online meetings, which were cancelled following the death of Her Majesty The Queen.
15. Overall, 194 people signed-up to attend the Oxfordshire Conversation events with 122 of these attending. Nearly 100 questions were submitted in advance, with more posed on the day. Highways, travel and transport matters (speed limits, bus services, cycle provision, traffic filters etc) were by far the dominant themes for discussion although a range of other topics were raised.

16. Twenty-eight children and young people attended the sounding board. Travel and transport, home education, support for neurodiversity and youth service were key themes.

#### **Phase four: Public consultation on the council's 2023/24 budget proposals**

17. Between 12 noon on 18 November 2022 and 11.59pm on 19 December 2022, the council invited comments on its budget proposals for 2023/24, with a specific focus on its savings proposals. Residents and stakeholders were also signposted to a supporting consultation booklet for background information and to the detailed budget reports published for Performance and Corporate Services Overview Scrutiny Committee. Respondents were encouraged to engage with these detailed supporting documents should they wish.

18. 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 or by letter.

19. In total, the council received **533** completed online survey responses, **0** completed paper surveys (three were sent out) and **26** email responses (multiple submissions from the same person have been grouped as a single response). As was permitted, not everyone answered each question in the online survey and the data in this report focuses on the total number of people who chose to engage with each budget proposal/question.

20. Most people did not give a view on each proposal and instead chose to answer only on those of specific interest to them or simply skipped this section of the survey entirely. The number of respondents engaging on individual savings' proposals ranged from 26 people to 121 people.

21. The savings proposals with the highest engagement were:

- **Environment and place 24EP13: saving £200,000.** Reduction in the revenue investment needed for the mobilisation of 20mph speed limits. A three-year implementation programme is included in the council's capital programme (121 respondents engaged).
- **Environment and place 24EP12: saving £2.25 million.** One-off draw down of funding held for the future maintenance of highways in Oxfordshire. This reflects expenditure on highway maintenance associated with development works needing repair over recent years (99 people engaged).
- **Public health and community safety 24PHCS2: saving £800,000.** Cancel annual contribution to the reserve holding future funding for the replacement of fire appliances on a one-off basis in 2023/24 (98 people engaged).

22. Most savings proposals received a combined higher level of support or neutral views than those against, but as stated above please note that the base size for some is very small.

23. There were 14 exceptions, mostly related to the children's services directorate (10 proposals) focusing on potential staffing reductions, reduction on spend on different types of staffing, recruitment, training, and efficiencies more generally. Two exceptions were for the environment and place directorate, one for culture and corporate services directorate and one was for the public health and community safety directorate.

24. These were:

- **Environment and place 24EP12: saving £2.25 million.** One-off draw down of funding held for the future maintenance of highways in Oxfordshire. This reflects expenditure on highway maintenance associated with development works needing repair over recent years. 57 people against (58 per cent) / 42 people neutral or support (42 per cent)
- **Customers, culture and corporate services 24CCCS26: saving £306,000.** Cultural services (libraries) – reduction in supplies and services expenditure, plus vacancy management. 49 people against (68 per cent) / 23 people neutral or support (32 per cent).
- **Public health and community safety 24PHCS2: saving £800,000.** Cancel annual contribution to the reserve holding future funding for the replacement of fire appliances on a one-off basis in 2023/24. 52 people against (53 per cent) / 46 people neutral or support (47 per cent)
- **Environment and place 24EP15: saving £150,000.** Anticipated increases in on-street parking income. 44 people against (61 per cent) / 28 people neutral or support (39 per cent).
- **Children's services 24CS13: saving £240,000.** Children we care for services: reduction in staffing and support costs. 34 people against (77 per cent) / 10 people neutral or support (23 per cent).
- **Children's services 24CS16: saving £85,000.** Youth justice and exploitation agency – staffing reduction. 29 people against (74 per cent) / 10 people neutral or support (26 per cent).
- **Children's services 24CS5: saving £2 million.** Strengthen the application of thresholds and develop new working practices to safely reduce the number of children the council cares for so activity is more consistent with similar authorities. 28 people against (55 per cent) / 23 people neutral or support (45 per cent).
- **Children's services 24CS15: saving £80,000.** Staffing efficiencies in leaving care service within children's social care. 25 people against (64 per cent) / 14 people neutral or support (36 per cent).
- **Children's services 24CS21: saving £135,000.** Children with disability team – agency staff reduction. 25 people against (69 per cent) / 11 people neutral or support (31 per cent).



- **Children’s services 24CS11: saving £67,000.** Efficiencies in early help services within children's social care. 22 people against (61 per cent) / 14 people neutral or support (39 per cent).
- **Children’s services 24CS23: saving £66,000.** Reduction in funding for project work in children's services. 20 people against (63 per cent) / 12 people neutral or support (37 per cent).
- **Children’s services 24CS22: saving £73,000.** Safeguarding/quality assurance team – agency staff reduction. 18 people against (53 per cent) / 16 people neutral or support (57 per cent).
- **Children’s services 24CS10: saving £113,000.** Efficiencies in education services. 20 people against (56 per cent) / 16 people neutral or support (44 per cent).
- **Children’s services 24CS18: saving £50,000.** Reduction in recruitment and training spend within corporate parenting/countywide services. 15 people against (52 per cent) / 14 people neutral or support (52 per cent).

25. This consultation, alongside the Oxfordshire Conversations, featured feedback on low traffic neighbourhoods, traffic filters and speed limits, which were hot topics during the consultation period across all the council’s communications channels and are known to divide opinion. Most of the feedback on these issues was overtly negative and critical or the council.



## Key findings from representative residents' survey

### Introduction

26. Between 1 August and 26 September 2022, the council undertook a large-scale residents' survey with adults aged 18+ to gauge their satisfaction with the council, the services we provide and their local area, as well as asking for opinions on our strategic priorities, how we might make savings and to explore council tax rises.
27. The survey was conducted by market research agency Marketing Means, using a postal approach supported by an online survey. In total, 4,900 households were randomly selected to take part and, following two reminders, 1,162 residents responded giving a response rate of 23.9 per cent.
28. The final respondent profile was 'weighted' by local authority area, age and gender in order to be reflective of Oxfordshire's population as a whole and the figures reported are for weighted data. The confidence interval for figures from questions asked of the entire sample is  $\pm 2.9$  per cent at the 95 per cent level of confidence.
29. For this report, we are only focusing on the questions relating to service satisfaction, feedback on the council's nine strategic priorities, budget and possible council tax levels. All councillors have had the opportunity to engage with the findings through an optional member briefing on 25 November 2022.

### Service satisfaction

30. The survey explored residents' satisfaction with 20 different council services. The list included a mix of universal services (eg waste and recycling, roads and pavement maintenance) and others more specific to certain sub-groups (eg children's education and social care), for which many non-users with little or no experience felt they could not respond and gave a do not know answer.
31. As shown by table 1 below, perceptions of individual council services vary widely (range 71 per cent - 18 per cent satisfaction). Fire and Rescue Service – emergency response draws the highest satisfaction and net satisfaction (total percentage satisfied minus the total percentage dissatisfied). Road and pavement maintenance draws the most negative views.
32. The same question was asked in the council's 2021 residents' survey and only a small number of services showed significantly increased net satisfaction compared with 2021, these were for:
- household waste and recycling centres (+13 percentage points)
  - managing the road network (+five percentage points)
  - parking (+six percentage points)
  - road and transport schemes (+five percentage points).
33. The largest decreases in net satisfaction from 2021 to 2022 were for:
- early years education (birth to four years) (-19 percentage points)
  - countryside services (eg rights of way) (-13 percentage points)
  - fire and rescue service - public safety and road safety advice and support (-11 percentage points)

- primary education (5 -11 years) (-nine percentage points)
- trading standards (-ten percentage points)
- fire and Rescue service - emergency response (-six percentage points)
- secondary education (over 11 years) (-six percentage points).

**Table 1: Satisfaction with county council services (among those could express an opinion)**

Service (base totals shown after each service)	% Dissatisfied	% Satisfied	Net % score
Fire and Rescue service - emergency response (862)	7%	71%	+64%
Libraries (879)	9%	67%	+57%
Museums and history service (834)	6%	64%	+57%
Registration of births and deaths, and ceremonies including marriages and citizenship (629)	7%	58%	+51%
Household waste and recycling centres (tips) (1,108)	20%	66%	+47%
Fire and Rescue service - public safety and road safety advice and support (826)	10%	58%	+48%
Primary education (5 -11 years) (592)	15%	54%	+40%
Countryside services (eg rights of way) (993)	18%	55%	+37%
Secondary education (over 11 years) (574)	18%	48%	+31%
Public health (helping people to stay healthy and protecting them from health risk) (899)	20%	43%	+22%
Early years education (birth to 4 years) (526)	22%	39%	+17%
Trading Standards (601)	16%	32%	+16%
Children's social care (protecting and supporting vulnerable children and families) (483)	23%	34%	+12%
Support/care for older people (aged over 65) (666)	30%	35%	+5%
Managing the road network (eg traffic lights, speed limits, traffic and transport) (1,105)	43%	38%	-5%
Support/care for vulnerable groups such as people with disabilities, and/or mental health problems, general frailty (630)	36%	30%	-5%
Parking (enforcement, controlled parking zones, on-street parking) (1,004)	43%	31%	-12%
Road and transport schemes (eg new or improved junctions, bus lanes, cycle lanes etc.) (1,027)	48%	28%	-20%
Maintenance of pavements (1,114)	61%	22%	-39%
Maintenance of roads (1,132)	71%	19%	-52%

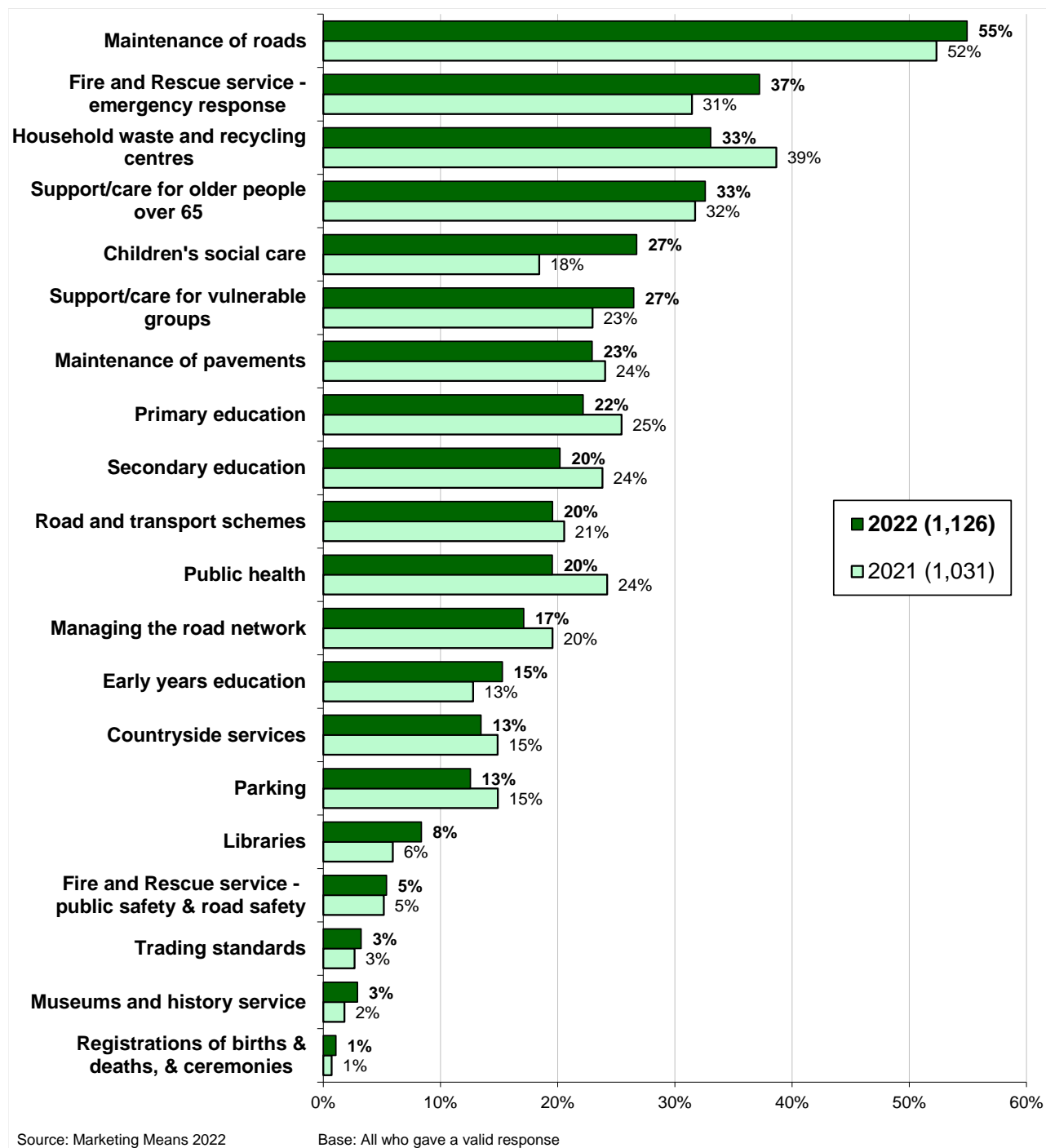
**Table 2: Net satisfaction with services (among those could express an opinion)  
2021 vs 2022**

Service (base totals shown after each service, 2021 first, 2022 second)	2021 net % score	2022 net % score
Fire and rescue service - emergency response (767/862)	+70%	+64% ↓
Libraries (787/879)	+53%	+57%
Museums and history service (748/834)	+60%	+57%
Registration of births and deaths, and ceremonies including marriages and citizenship (556/ 629)	+63%	+51% ↓
Household waste and recycling centres (tips) (994/1,108)	+34%	+47% ↑
Fire and rescue service - public safety and road safety advice and support (735/826)	+59%	+48% ↓
Primary education (5 -11 years) (526/592)	+49%	+40% ↓
Countryside services (e.g., rights of way) (884/993)	+50%	+37% ↓
Secondary education (over 11 years) (511/574)	+37%	+31% ↓
Public health (helping people to stay healthy and protecting them from health risk) (799/899)	+25%	+22%
Early years education (birth to 4 years) (465/526)	+36%	+17% ↓
Trading Standards (534/601)	+26%	+16% ↓
Children's social care (protecting and supporting vulnerable children and families) (426/483)	+14%	+12%
Support/care for older people (aged over 65) (593/666)	+4%	+5%
Managing the road network (e.g., traffic lights, speed limits, traffic and transport) (994/1,105)	-10%	-5% ↑
Support/care for vulnerable groups such as people with disabilities, and/or mental health problems, general frailty (558/630)	-6%	-5%
Parking (enforcement, controlled parking zones, on-street parking) (896/ 1,004)	-18%	-12% ↑
Road and transport schemes (eg new or improved junctions, bus lanes, cycle lanes etc.) (917/1,027)	-25%	-20% ↑
Maintenance of pavements (999/1,114)	-39%	-39%

### Service importance

34. When asked which four of the same list of services they felt to be most important for local people in this area, eight of the services were named by at least one in five (20 per cent) of respondents, as shown in chart 1 below which also includes the 2021 findings.
35. By far the most likely to be mentioned as important was **roads maintenance**, selected by 55 per cent of respondents, and which we have already seen was the service that drew the lowest level of satisfaction and net satisfaction.

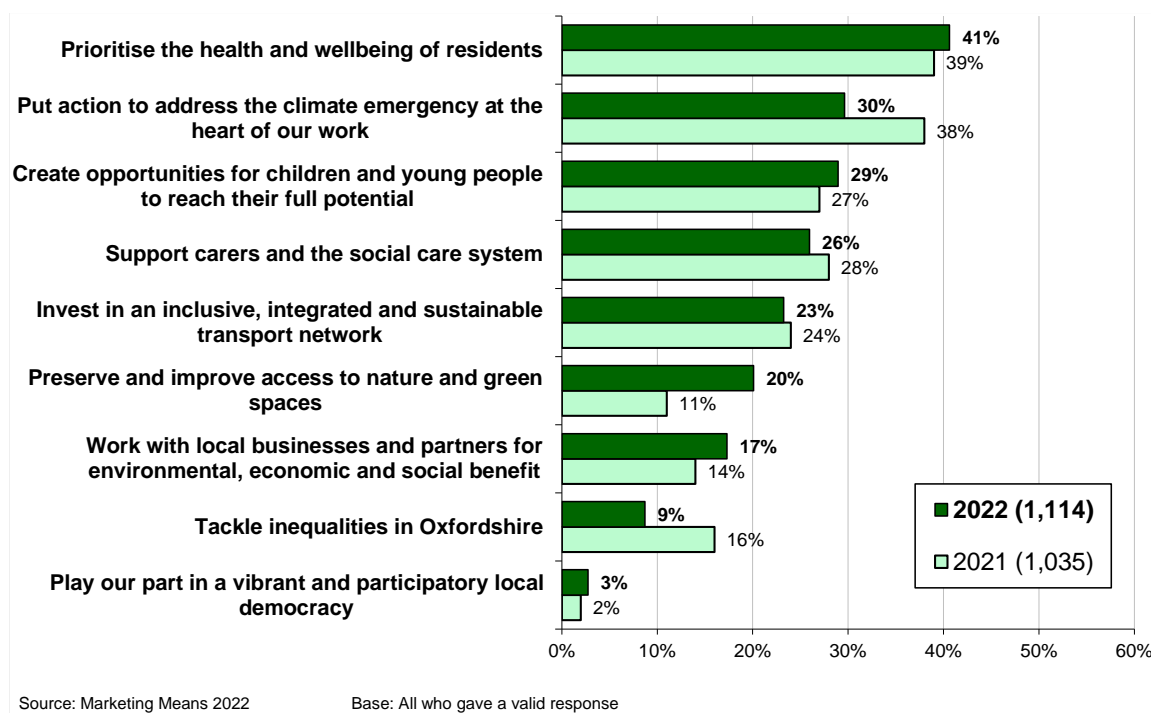
**Chart 1: The county council services that respondents perceive are the most important for local people in the local area (option to select up to four)**



### Council priorities

36. All respondents were asked to read summary notes on the council's nine priority themes and then to select two that they considered to be most important for the council to concentrate on. Chart 2 below (provided by Marketing Means) summarises the results, including comparisons between 2021 and 2022.

Chart 2: Most important priority themes for the council to concentrate on?



37. Prioritising the health and wellbeing of residents is the most popular of the nine strategic priorities amongst respondents (41 per cent), with the reasons given including:

- Need to tackle health and wellbeing / healthcare problem
- More accessible/ faster health care, eg more GPs
- Consider the future / future generations / children are our future
- Healthier society / population has wider / knock on benefits.

38. The next most popular choices were put action to address the climate emergency at the heart of the council's work (30 per cent), creating opportunities for children and young people to reach their full potential (29 per cent) and supporting carers and the care system (26 per cent). The only other theme selected by more than one in five respondents was investing in an inclusive, integrated, and sustainable transport network (23 per cent).

39. The largest proportional shift in attitudes towards our priorities between 2021 to 2022 is seen for **preserving and improving access to nature and green spaces**, which has increased significantly from 11 per cent to 20 per cent (although it should be noted that the wording in 2021 referred only to "Improving access to nature and green spaces").

40. The largest proportional decreases since 2021 were for **tackling inequalities in Oxfordshire**, which has fallen from 16 per cent to nine per cent, and for **put action to address the climate emergency at the heart of our work**, declining from 38 per cent to 30 per cent.

41. Based on the same summary notes on nine different council priorities, respondents were also asked to indicate which two themes they felt were the least important for the council to concentrate on and the most frequently selected priority was **play our part in a vibrant local democracy** (55 per cent).

42. The reasons for this included:

- Council can't or shouldn't affect change / individuals or other bodies should focus on priority instead / Council doesn't have responsibility.
- Priorities aren't as pressing or already underway / should be dealt with after other priorities.
- More important areas of life to get involved with than politics / disengagement from politics.
- Democracy strong / not needing improvement.

43. Table 1 below (provided by Marketing Means) summarises the most important priorities and least important priorities side by side.

**Table 3: Most and least important priority themes for the council to concentrate on**

	<b>% considered most important (1,114)</b>	<b>% considered least important (941)</b>
Prioritise the health and wellbeing of residents	41%	4%
Put action to address the climate emergency at the heart of our work	30%	22%
Create opportunities for children and young people to reach their full potential	29%	7%
Support carers and the social care system	26%	3%
Invest in an inclusive, integrated and sustainable transport network	23%	19%
Preserve and improve access to nature and green spaces	20%	18%
Work with local businesses and partners for environmental, economic and social benefit	17%	26%
Tackle inequalities in Oxfordshire	9%	31%
Play our part in a vibrant and participatory local democracy	3%	55%

### **Budget engagement**

44. To preface the budget engagement section of the questionnaire, respondents were given a brief explanation of the financial challenges that the council faces (using information that was available at the time) and asked how much they agreed or

disagreed with each of a list of nine possible approaches that the council suggested it could take to make savings / generate income.

45. Table 4 below (provided by Marketing Means) summarises the results and shows the feedback split into three groups.

**Table 4: Net agreement with different approaches that the council could take to make savings or generate income**

<b>Approach</b> (base totals shown after each)	<b>Total % disagree</b>	<b>Total % agree</b>	<b>Net % agreement</b>
Generate additional income by maximising the use of buildings and land the council owns (our assets) (1,109)	<b>3%</b>	<b>86%</b>	<b>+83%</b>
Reduce costs by using digital technology to deliver services more efficiently (1,098)	<b>10%</b>	<b>72%</b>	<b>+61%</b>
Reduce the costs of the contracts we use to provide services (1,105)	<b>11%</b>	<b>64%</b>	<b>+53%</b>
Reduce staffing costs by redesigning services, using fewer agency staff and/or holding vacancies (1,109)	<b>14%</b>	<b>62%</b>	<b>+49%</b>
Use the council's financial reserves (money set aside for unexpected events), to provide one-off funding (1,103)	<b>23%</b>	<b>41%</b>	<b>+18%</b>
Reduce spending on services the council is not legally required to provide (1,089)	<b>24%</b>	<b>38%</b>	<b>+14%</b>
Generate additional income from sales, fees, and charges (1,083)	<b>26%</b>	<b>38%</b>	<b>+11%</b>
Reduce spending on frontline services (1,102)	<b>66%</b>	<b>10%</b>	<b>-56%</b>
Generate additional income by increasing council tax (1,113)	<b>70%</b>	<b>13%</b>	<b>-57%</b>

46. The four most popular approaches drawing net support (total percentage agree minus total percentage disagree) of nearly +50 per cent or higher were:

- Generate additional income by maximising the use of buildings and land the council owns (our assets) (+83 per cent net agreement).
- Reduce costs by using digital technology to deliver services more efficiently (+61 per cent net agreement).
- Reduce the costs of the contracts we use to provide services (+53 per cent net agreement).
- Reduce staffing costs by redesigning services, using fewer agency staff and/or holding vacancies (+49 per cent net agreement).

47. Three approaches drew more mixed views, and a modest net agreement. These were:



- Using the council's financial reserves (+18 per cent net agreement).
- Reducing spending on services that do not legally need to be provided (+14 per cent net agreement).
- Generating more income from sales, fees and charges (+11 per cent net agreement).

48. By far the least palatable approaches were:

- Reduce spending on frontline services (-56 per cent net agreement).
- Generate additional income by increasing council tax (-57 per cent net agreement).

49. When respondents were asked to suggest other ways in which the council could save money and/or generate income very few people chose to put forward an idea. None were mentioned by more than four per cent of respondents.

30. Some of the comments reflected or built on some of the nine approaches set out in the previous question, eg different ways of making more efficient use of staff with some possible staffing cuts, cutting back on any non-essential spending, selling off assets, and improving contractors or bringing services back in-house.

50. Just over one per cent put forward suggestions related to the need to invest in some services/ activities now to avoid more expensive consequences in future, with examples including preventing fly tipping or maintaining home visits by carers.

51. Focusing specifically on council tax, respondents were provided with supporting information and asked whether they agreed or disagreed that the council should consider increases of 4.99, 5.99 or 6.99 per cent to help fund adult social care and other key services.

52. All three suggested levels drew general disagreement and, as shown by table 5 below, net agreement scores of -9 per cent, -42 per cent and -56 per cent respectively. A third of respondents agreed with the idea of a 4.99 per cent increase. Some of the most frequent comments supporting people's views related to how current cost of living pressures and/or the already high level of council tax meant that council tax should not be increased, but others accepted that a rise was inevitable to help the council address a shortfall in funding, especially if the money raised is ringfenced for specific uses.



**Table 5: Net support for possible council tax increases the council could consider to help fund adult social care and other services**

Levels of increase in council tax (base totals shown after each)	% disagree	% agree	% don't know	Net % agreement
<b>4.99 per cent increase</b> , which is equal to an additional £82.42 per year or £1.59 per week in council tax on a Band D property (1,103)	43%	34%	6%	<b>-9%</b>
<b>5.99 per cent increase</b> , which is equal to an additional £98.93 per year or £1.90 per week in council tax on a Band D property (1,074)	59%	17%	6%	<b>-42%</b>
<b>6.99 per cent increase</b> , which is equal to an additional £115.45 per year or £2.22 per week in council tax on a Band D property (1,078)	68%	12%	6%	<b>-56%</b>

### Phase 3: Oxfordshire Conversations and sounding board

53. Between 18 and 21 October, the council held three online Oxfordshire Conversation events to engage with residents, share our emerging budget challenges and to give them the chance to ask cabinet members questions about issues that matter to them. An in-person sounding board with children and young people, incorporating an Oxfordshire Conversation, was also held on 15 October.
54. These four events replaced a much fuller programme of in-person and online meetings, which were cancelled following the death of Her Majesty The Queen.

#### Oxfordshire Conversations feedback

55. Overall, 194 people signed-up to attend the Oxfordshire Conversation events with 122 of these attending. Nearly 100 questions were submitted in advance, with more posed on the day. Highways, travel and transport matters (speed limits, bus services, cycle provision, traffic filters etc) were by far the dominant themes for discussion. A range of other topics were raised also raised including budget, cost of living, climate action, the impact of COVID-19 on young people and planning matters. Many of the questions were very detailed and had multiple points a number were outside the remit of the council.
56. The events were lively and representatives from the Cabinet responded to the questions posed. Work continues to provide answers to unanswered questions.

#### Sounding board feedback

57. Twenty-eight children and young people attended the sounding board who were from a range of different areas and backgrounds. The young people were provided with the opportunity to feedback to councillors the issues that are important to them.

58. Diagram one summarising the feedback as captured by the graphic facilitator on the day. Travel and transport were key issues mentioned including mention of low traffic neighbourhoods, 20 mph speed limits, transport to school and access to bus services (particularly in rural areas) a recurring theme. Home education, support for neurodiversity and youth service were also mentioned.

**Diagram 1: Key issues for young people expressed at the sounding board**



#### Phase 4: budget proposals consultation

##### Executive summary

##### Approach

59. Between 12-noon on 18 November 2022 and 19 December 2022, the council invited comments on its budget proposals for 2023/24, with a specific focus on its savings proposals. Residents and stakeholders were also signposted to a supporting consultation booklet for background information and to the detailed budget reports published for Performance and Corporate Services Overview Scrutiny Committee. Respondents were encouraged to engage with these detailed supporting documents should they wish.

60. 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 or by letter.

61. The budget consultation was actively promoted to a wide range of audiences using multiple channels (media briefing and news story on the county council website, social media and other digital platforms including paid for advertising) and to staff, councillors, Oxfordshire Association of Local Councils, Oxfordshire Community and Voluntary Action and Oxfordshire Local Enterprise Partnership to help them spread the word to their contacts.
62. Promotional posters were distributed to libraries, town and parish councils, community centres, children's centres and village halls and the budget consultation appeared three times in Your Oxfordshire, the council's direct e-newsletter.
63. The social media posts stimulated some comments, related to traffic and transport matters including 20mph zones, traffic schemes generally, low traffic neighbourhoods, bus gates and traffic filters. Others took time to comment that the council wastes money, that engagement in consultation is ignored and other matters not related to this exercise. Where genuine questions were raised, we responded to clarify any misunderstandings and provide helpful information.
64. When respondents were asked how they found about this consultation (multiple responses were permitted), a direct email from the council (214 mentions) and Facebook were by far the most frequently mentioned channels.
65. In total, the council received **533** completed online survey responses, **0** completed paper surveys (3 were sent out) and **26** email responses (multiple submissions from the same person have been grouped as a single response). As was permitted, not everyone answered each question in the online survey and the data in this report focuses on the total number of people who chose to engage with each budget proposal/question.
66. Ninety-five per cent of survey respondents (506) identified themselves as Oxfordshire residents and two respondents said they were members of the public living elsewhere. The remainder five per cent (25) identified as stakeholders: district, city or county councillors, parish or town councillors or representatives, business representatives, council employees, groups/organisations or as another type of stakeholder.
67. Collectively these respondents are referred to as stakeholders in the report and key (as opposed to residents). A breakdown of who responded to the survey is shown in table 6 below and a detailed respondent profile is set out later in this section of the report. A summary of the responses to the survey for councillors, businesses and groups/organisations is also provided later on in this section of the report.

**Table 6: How people responded**

	<b>Number</b>
As an Oxfordshire resident	506
As a member of the public living elsewhere	2
As a parish meeting representative, parish councillor or town councillor	3
As a county council employee	11
As a county councillor	2

As a district or city councillor	1
As a representative of a business	1
As a representative of a group or organisation	5
Other	2
<b>Base:</b> All respondents (533)	

### Views on savings proposals

68. The survey gave people the opportunity to give their views on 62 of the savings proposals put forward the council, which were segmented by directorate. For the savings proposals presented, respondents were invited to express if they supported, were against or were neutral towards each and give comments. The distribution of engagement by directorate is shown in table 5.

69. To provide context this section of the survey was prefaced provided before about the current status of the of council's finances, stating that we had yet to work through the implications of the government's autumn statement announced on 17 November and the local government settlement expected in mid-December.

**Table 5: Distribution of engagement with directorate's savings proposals**

Directorate	Number of proposals presented	Number of people commenting
Adult services	11	93
Children's services	19	101
Environment and place	11	215
Public health and community safety	1	98
Customers, culture and corporate services	15	125
Other corporate services	5	96
<b>Base:</b> All commenting on one of more savings proposal (318)		

### Summary of findings

70. Most people did not give a view on each proposal and instead chose to answer only on those of specific interest to them or simply skipped this section of the survey entirely. The number of respondents engaging on individual savings' proposals ranged from 26 people to 121 people.

71. The savings proposals with the highest engagement were:

- **Environment and place 24EP13: saving £200,000.** Reduction in the revenue investment needed for the mobilisation of 20mph speed limits. A three-year implementation programme is included in the council's capital programme (121 respondents engaged).
- **Environment and place 24EP12: saving £2.25 million.** One-off draw down of funding held for the future maintenance of highways in Oxfordshire. This reflects

expenditure on highway maintenance associated with development works needing repair over recent years (99 people engaged).

- **Public health and community safety 24PHCS2: saving £800,000.** Cancel annual contribution to the reserve holding future funding for the replacement of fire appliances on a one-off basis in 2023/24 (98 people engaged).

72. Most savings proposals received a combined higher level of support or neutral views than those against, but as stated above please note that the base size for some is very small.

73. There were 14 exceptions, mostly related to the children's services directorate (10 proposals) focusing on potential staffing reductions, reduction on spend on different types of staffing, recruitment, training, and efficiencies more generally. Two exceptions were for the environment and place directorate, one for culture and corporate services directorate and one was for the public health and community safety directorate.

74. These were:

- **Environment and place 24EP12: saving £2.25 million.** One-off draw down of funding held for the future maintenance of highways in Oxfordshire. This reflects expenditure on highway maintenance associated with development works needing repair over recent years. 57 people against (58 per cent) / 42 people neutral or support (42 per cent)
- **Customers, culture and corporate services 24CCCS26: saving £306,000.** Cultural services (libraries) – reduction in supplies and services expenditure, plus vacancy management. 49 people against (68 per cent) / 23 people neutral or support (32 per cent).
- **Public health and community safety 24PHCS2: saving £800,000.** Cancel annual contribution to the reserve holding future funding for the replacement of fire appliances on a one-off basis in 2023/24. 52 people against (53 per cent) / 46 people neutral or support (47 per cent)
- **Environment and place 24EP15: saving £150,000.** Anticipated increases in on-street parking income. 44 people against (61 per cent) / 28 people neutral or support (39 per cent).
- **Children's services 24CS13: saving £240,000.** Children we care for services: reduction in staffing and support costs. 34 people against (77 per cent) / 10 people neutral or support (23 per cent).
- **Children's services 24CS16: saving £85,000.** Youth justice and exploitation agency – staffing reduction. 29 people against (74 per cent) / 10 people neutral or support (26 per cent).
- **Children's services 24CS5: saving £2 million.** Strengthen the application of thresholds and develop new working practices to safely reduce the number of children the council cares for so activity is more consistent with similar



authorities. 28 people against (55 per cent) / 23 people neutral or support (45 per cent).

- **Children’s services 24CS15: saving £80,000.** Staffing efficiencies in leaving care service within children's social care. 25 people against (64 per cent) / 14 people neutral or support (36 per cent).
- **Children’s services 24CS21: saving £135,000.** Children with disability team – agency staff reduction. 25 people against (69 per cent) / 11 people neutral or support (30 per cent).
- **Children’s services 24CS11: saving £67,000.** Efficiencies in early help services within children's social care. 22 people against (61 per cent) / 14 people neutral or support (39 per cent).
- **Children’s services 24CS23: saving £66,000.** Reduction in funding for project work in children's services. 20 people against (63 per cent) / 12 people neutral or support (37 per cent).
- **Children’s services 24CS22: saving £73,000.** Safeguarding/quality assurance team – agency staff reduction. 18 people against (53 per cent) / 16 people neutral or support (47 per cent).
- **Children’s services 24CS10: saving £113,000.** Efficiencies in education services. 20 people against (56 per cent) / 16 people neutral or support (44 per cent).
- **Children’s services 24CS18: saving £50,000.** Reduction in recruitment and training spend within corporate parenting/countywide services. 15 people against (52 per cent) / 14 people neutral or support (48 per cent).

75. Some people chose to give comments to support their views, others did not. In total, 302 respondents commented on one of more savings proposal. At the end of each directorate budget proposals section, respondents were given the opportunity to provide comments on any of other budget proposals including proposed budget increases. In total, 257 respondents made comments in this section as shown in table 6 below.

**Table 6: Number of people commenting on other budget proposals by directorate**

<b>Directorate</b>	<b>Number of people commenting</b>
Adult services	120
Children’s services	105
Environment and place	146
Public health and community safety	42
Customers, culture and corporate services	90
Other corporate services	42
<b>Base:</b> All commenting on one of more other directorate budget proposals (257)	

## Views on savings proposals presented for adult services

76. Eleven proposals were presented for detailed views for the adult social care directorate and the sentiment towards each is shown in chart 3. The number of people engaging with different proposals was low ranging from 34 to 53 with people most engaging with saving proposal 24AD3 (53 people engaged) and savings proposal 24AD4 (52 people engaged).

**Chart 3: views on savings proposals presented for adult services**



77. For all the adult social care directorate savings proposals presented, the majority of people were supportive or neutral towards each of the proposals presented as opposed to against.
78. The following proposals were supported outright by the small number of people who engaged ranging from 64 per cent to 53 per cent agreement:
- **24AD12: saving £1.75 million.** Work with residents, the voluntary sector, health partners and community groups to deliver The Oxfordshire Way. This means that people will be enabled to live healthy lives in their own homes for as long as possible. We will ensure that people do not enter into residential care when there is a better outcome that they could achieve by accessing equipment, technology or Extra Care Housing. 25 people support (64 per cent) / 4 people neutral (10 per cent) and 10 people against (26 per cent)
  - **24AD5: saving £1.81 million.** Population changes: the impact of the Oxfordshire Way – our approach to helping people live healthy lives in their own homes for as long as possible – on improved outcomes for people means reductions in demand for services are expected to continue in 2023/24 and beyond. 23 people support (58 per cent) / 5 people neutral (13 per cent) and 12 people against (30 per cent)
  - **24AD11: saving £460,000.** Ensure that residents in need of support are offered solutions that are proportionate to their needs and keep them at the heart of their communities, by offering them opportunities in extra care housing instead of residential care. 20 people support (54 per cent) / 5 people neutral (14 per cent) and 12 people against (32 per cent)
  - **24AD6: saving £65,000 from 2024/25.** Maximise the use of supported living accommodation within Oxfordshire so that people are able to remain close to home. 20 people support (53 per cent) / 7 people neutral (18 per cent) and 11 people against (29 per cent).
79. Only one proposal had proportionally more responses against the proposal (23) than actively support (19) and this was **24AD4 (the council is committed to supporting people to live independent healthy lives in their own homes. Our programme of reviewing care packages will ensure that residents are supported to maximise all the opportunities that are available to them in the community to achieve better outcomes).**
80. Of those people who expressed a wide range of points including questioning the achievability of the saving and being generally concerned about service reductions and the impact on people. Some people felt this proposal was too vague and not properly explained.
81. Another proposal had an equal number of responses supporting (19) as against the proposal (19). This was 24AD3 (Due to a national shortage of qualified social workers and occupational therapists, recruitment into operational social work teams can take time. Adult services is launching a refreshed approach to recruitment, including investment in new professional leadership and development roles specifically the principal social worker and principal occupational therapist. As this approach is



embedded there is expected to be a one-off saving in 2023/24 while vacancies are filled).

82. Sixteen people provided supporting comments, to explain why they were against this saving. Only one common theme emerged, shared by five people. This was that they wanted the new recruitment process to be geared towards frontline staff (not senior staff). Again, some people felt this proposal was too vague and not properly explained.

83. The number of comments people made to support their views on each savings proposal is shown in table 7. The detailed comments will be available on deposit for all councillors to read.

**Table 7: summary of engagement with adult social care savings proposals presented**

Saving	Response	Comment
24AD3: Due to a national shortage of qualified social workers and occupational therapists, recruitment into operational social work teams can take time. Adult services is launching a refreshed approach to recruitment, including investment in new professional leadership and development roles specifically the principal social worker and principal occupational therapist. As this approach is embedded there is expected to be a one-off saving in 2023/24 while vacancies are filled.	53	42
24AD4: The council is committed to supporting people to live independent healthy lives in their own homes. Our programme of reviewing care packages will ensure that residents are supported to maximise all the opportunities that are available to them in the community to achieve better outcomes.	52	42
24AD5: Population changes: the impact of the Oxfordshire Way – our approach to helping people live healthy lives in their own homes for as long as possible – on improved outcomes for people means reductions in demand for services are expected to continue in 2023/24 and beyond.	40	21
24AD6: Maximise the use of supported living accommodation within Oxfordshire so that people are able to remain close to home.	38	21
24AD7: Shared Lives - increase the number of people who can find a home through the shared lives scheme. Build further on the success of the service to provide options for respite for a wider range of individuals.	34	16
24AD10: Fund more prevention activities through the Better Care Fund to meet the shared priorities of the health and social care system.	36	19
24AD11: Ensure that residents in need of support are offered solutions that are proportionate to their needs and keep them at the heart of their communities, by offering them opportunities in extra care housing instead of residential care.	37	16
24AD12: Work with residents, the voluntary sector, health partners, and community groups to deliver The Oxfordshire Way. This means that people will be enabled to live healthy lives in their own homes for as long as possible. We will ensure that people do not enter into residential care when there is a better outcome that they could achieve by accessing equipment, technology, or Extra Care Housing.	39	22
24AD13: The Oxfordshire health and social care system is dedicated to supporting people to return home to continue their recovery after a period of hospital-based care. The council will work with system partners to ensure that where people do require a period of bed-based recovery in a nursing home or community hospital, they are supported to return home as quickly as possible. This is by accessing the full range of statutory and voluntary services that can support people to remain independent and healthy in their own homes.	45	28
24AD14: Interim care pathway flats - pilot opportunity to use a small number of flats in new extra care schemes for hospital discharge.	38	18
24AD16: Use public health reserve on a one-off basis in 2023/24 to fund eligible adult social care expenditure.	40	26
Other comments		120
Total respondents for directorate	93	169

### Views on other adult social care budget proposals

84. All respondents were given the opportunity to comment on any other budget proposals for adult social care and 120 people chose to do so. Most could not be grouped into themes but where possible:

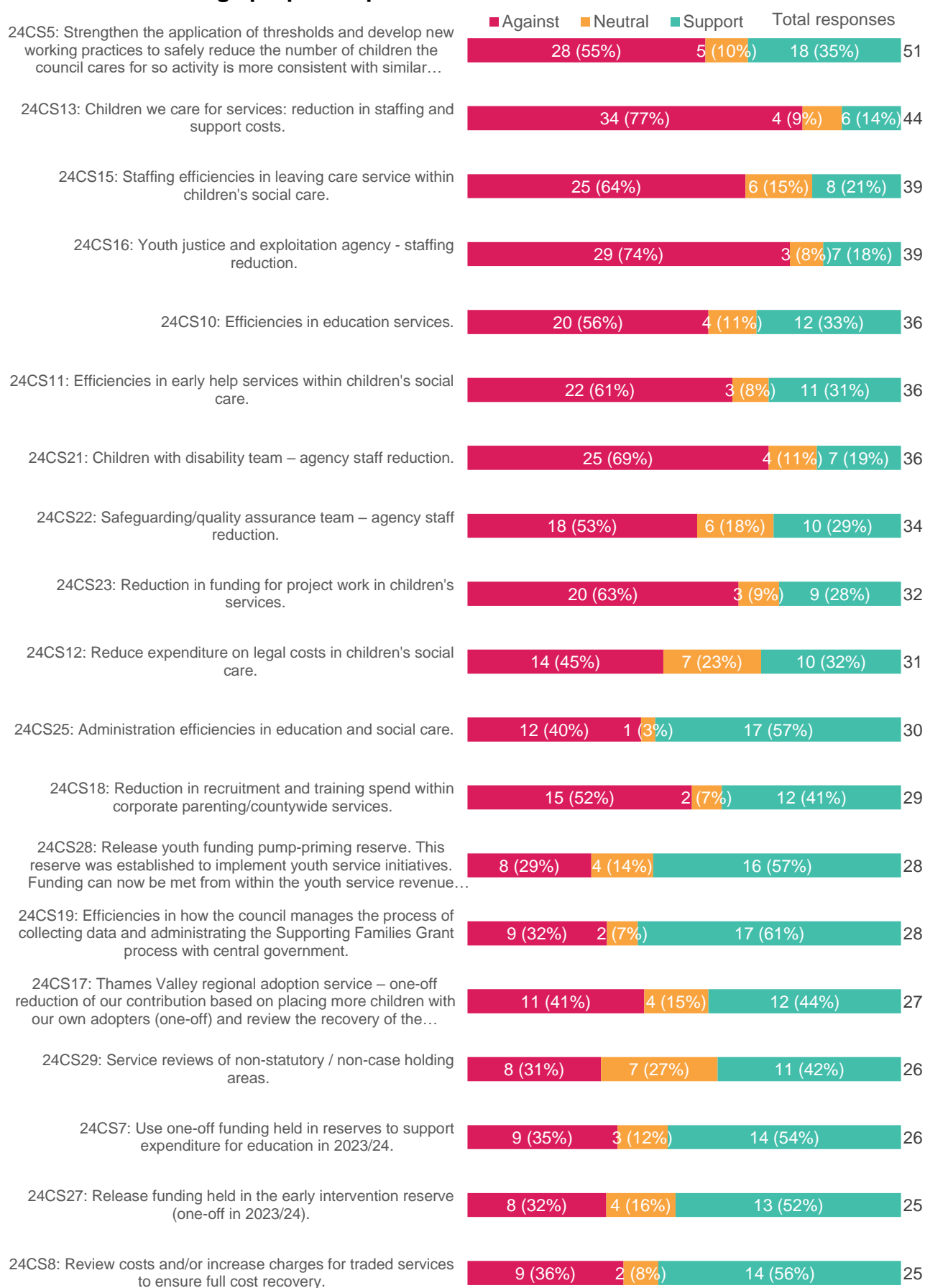
- 12 people said the council should maintain or increase adult services spend and/or services.
- 10 people suggested the council consider staffing costs and structure to improve value.

- Five people said the council should increase council tax to fund adult social care.
- Six people noted the importance of the voluntary and community sector in supporting council services.
- Five people were surprised to learn that adult social care makes up such a large proportion of the council's budget.

85. Although not relevant to the question, 17 people used the space to express disagreement with the council's traffic management measures.

#### **Views on children's services savings proposals**

86. Nineteen proposals were presented for detailed views for the children's services directorate and the sentiment towards each is shown in chart 4. The number of people commenting on different proposals was low ranging from 26 to 51, with people most engaging with savings proposals 24CS5 (51 people engaged) followed by 24CS13 (44 people engaged).

**Chart 4: views savings proposals presented for children's services**

87. For children's services directorate savings proposals presented:

- Five savings proposals were supported outright by the small number of people who engaged ranging from 61 per cent to 52 per cent support
- Nine had more people supportive or neutral towards them rather than against
- Ten savings proposals had a majority of respondents against them, from the small number of people who engaged ranging from 52 per cent to 77 per cent against

88. The following proposals were supported outright:

- **24CS19: saving £120,000.** Efficiencies in how the council manages the process of collecting data and administrating the Supporting Families Grant process with central government. 17 people support (61 per cent) / two people neutral (seven per cent) and nine people against (32 per cent).
- **24CS28: saving £500,000.** Release youth funding pump-priming reserve. This reserve was established to implement youth service initiatives. Funding can now be met from within the youth service revenue budget (one-off in 2023/24). 16 people support (57 per cent) / four people neutral (14 per cent) and eight people against (29 per cent).
- **24CS7: saving £60,000.** Use one-off funding held in reserves to support expenditure for education in 2023/24. 14 people support (54 per cent) / three people neutral (12 per cent) and nine people against (35 per cent).
- **24CS8: saving £95,000. Review costs and/or increase charges for traded services to ensure full cost recovery.** 14 people support (56 per cent) / two people neutral (eight per cent) and nine people against (36 per cent).
- **24CS27: saving £200,000.** Release funding held in the early intervention reserve (one-off in 2023/24). 13 people support (52 per cent) / four people neutral (16 per cent) and eight people against (32 per cent).

89. The ten savings proposals which had a majority of respondents against them ranging from 52 per cent to 77 per cent against were:

- **24CS13: saving £240,000.** Children we care for services: reduction in staffing and support costs. 34 people against (77 per cent) / 10 people neutral or support (23 per cent).
- **24CS16: saving £85,000.** Youth justice and exploitation agency – staffing reduction. 29 people against (74 per cent) / 10 people neutral or support (26 per cent).
- **24CS5: saving £2 million.** Strengthen the application of thresholds and develop new working practices to safely reduce the number of children the council cares for so activity is more consistent with similar authorities. 28 people against (55 per cent) / 23 people neutral or support (45 per cent).

- **24CS15: saving £80,000.** Staffing efficiencies in leaving care service within children's social care. 25 people against (64 per cent) / 14 people neutral or support (36 per cent).
- **24CS21: saving £135,000.** Children with disability team – agency staff reduction. 25 people against (69 per cent) / 11 people neutral or support (30 per cent).
- **24CS11: saving £67,000.** Efficiencies in early help services within children's social care. 22 people against (61 per cent) / 14 people neutral or support (39 per cent).
- **24CS23: saving £66,000.** Reduction in funding for project work in children's services. 20 people against (63 per cent) / 12 people neutral or support (37 per cent).
- **24CS22: saving £73,000.** Safeguarding/quality assurance team – agency staff reduction. 18 people against (53 per cent) / 16 people neutral or support (47 per cent).
- **24CS10: saving £113,000.** Efficiencies in education services. 20 people against (56 per cent) / 16 people neutral or support (44 per cent).
- **24CS18: saving £50,000.** Reduction in recruitment and training spend within corporate parenting/countywide services. 15 people against (48 per cent) / 14 people neutral or support (52 per cent).

90. There were commonalities across in the comments expressed across all the savings proposals for children's services. People who explained why they had said they were against individual savings, simply thought that these were not a good idea, a false economy. Some people felt these proposals were too vague and lacked evidence to enable meaningful comment others felt the children's services was already underfunded and needs more investment.

91. The number of comments people made to support their views on each savings proposal is shown in table 8. The detailed comments will be available on deposit for all councillors to read.

**Table 8: summary of engagement with adult social care savings proposals presented**

Saving	Response	Comment
24CS5: Strengthen the application of thresholds and develop new working practices to safely reduce the number of children the council cares for so activity is more consistent with similar authorities.	51	43
24CS7: Use one-off funding held in reserves to support expenditure for education in 2023/24.	26	13
24CS8: Review costs and/or increase charges for traded services to ensure full cost recovery.	25	12
24CS10: Efficiencies in education services.	36	27
24CS11: Efficiencies in early help services within children's social care.	36	26
24CS12: Reduce expenditure on legal costs in children's social care.	31	19
24CS13: Children we care for services: reduction in staffing and support costs.	44	33
24CS15: Staffing efficiencies in leaving care service within children's social care.	39	28
24CS16: Youth justice and exploitation agency - staffing reduction.	39	28

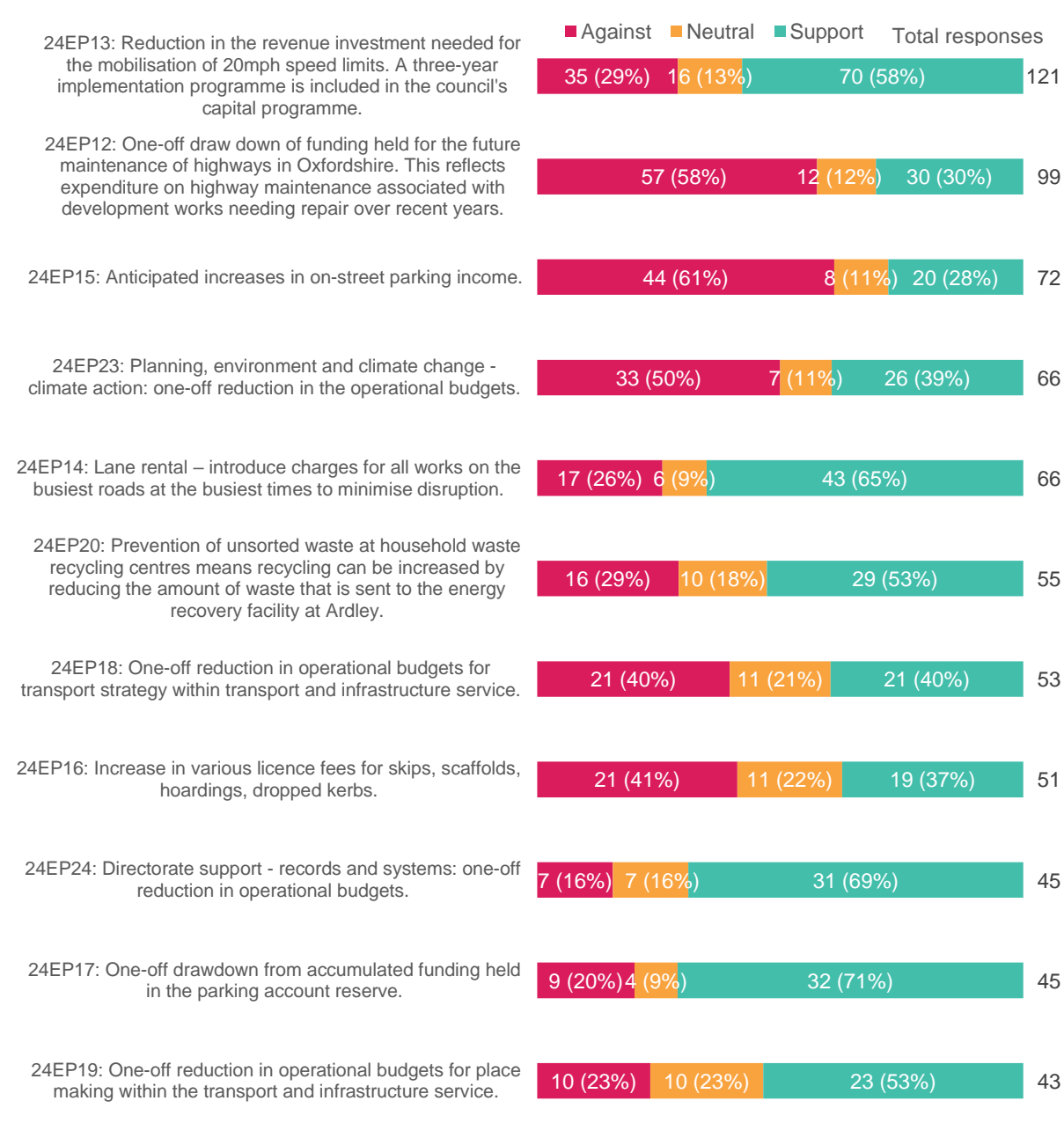
24CS17: Thames Valley regional adoption service – one-off reduction of our contribution based on placing more children with our own adopters (one-off) and review the recovery of the council's overheads as hosts of the regional adoption agency.	27	15
24CS18: Reduction in recruitment and training spend within corporate parenting/countywide services.	29	15
24CS19: Efficiencies in how the council manages the process of collecting data and administering the Supporting Families Grant process with central government.	28	15
24CS21: Children with disability team – agency staff reduction.	36	26
24CS22: Safeguarding/quality assurance team – agency staff reduction.	34	21
24CS23: Reduction in funding for project work in children's services.	32	18
24CS25: Administration efficiencies in education and social care.	30	18
24CS27: Release funding held in the early intervention reserve (one-off in 2023/24).	25	9
24CS28: Release youth funding pump-priming reserve. This reserve was established to implement youth service initiatives. Funding can now be met from within the youth service revenue budget (one-off in 2023/24).	28	13
24CS29: Service reviews of non-statutory / non-case holding areas.	26	12
Other comments		105
Total respondents for directorate	101	162

### Other views on children's services budget proposals

92. All respondents were given the opportunity to comment on any other budget proposals for children's social care and 105 people chose to do so. Overall, there were 43 comments calling for children's services to be properly funded and resourced such as, "We cannot take chances with our children's wellbeing."
93. Most other comments could not be grouped into themes and when they could they were for less than five people.
94. Although not relevant to the question, 15 people used the space to express disagreement with the council's traffic management measures.

### Views on environment and place savings proposals presented

95. Eleven proposals were presented for detailed views for the environment and place directorate and the sentiment towards each is shown in chart 5. The number of people commenting on different proposals was low ranging from 43 to 121, with people most engaging with savings proposals 24 EP13 (121 people engaged) followed by 24EP12 (99 people engaged).
96. For environment and place directorate savings proposals presented:
- Six savings proposals were supported outright by the small number of people who engaged ranging from 69 per cent to 53 per cent support.
  - Eight had more people supportive or neutral towards them rather than against.
  - Opinions on two savings proposals was finely balanced with the same or nearly the proportions of engaged respondents for and against.
  - Two savings proposals had a majority of respondents against them, from the small number of people who engaged ranging from 52 per cent to 77 per cent against.

**Chart 5: views on savings proposals presented for environment and place**



97. More people engaged with savings proposals 24 EP13 (121 people) and 24EP12 (99 people engaged) than any other savings proposals in the consultation.
98. **For 24EP13: saving £200,000. Reduction in the revenue investment needed for the mobilisation of 20mph speed limits. A three-year implementation programme is included in the council's capital programme:** A majority supported this savings proposal, but a review of the comments indicate 84 of the 101 people who gave comments were negative towards the implementation of the 20mph scheme in the county generally. They wanted the scheme to be discontinued saying that it creates more pollution and traffic and that it was not possible to police/enforce. It was felt that more efficiencies could be made by the removal of the implementation of the scheme as a whole.
99. The remaining comments were neutral or supportive in tone. They were supportive of the idea of 20mph areas. However, this was caveated that it should be implemented in areas of most need such as around schools or high pedestrian areas. In addition, some mentioned that that the scheme should be paused while we are in a national time of financial crisis and that money needs to be spent on other areas for now.
100. **For 24EP13: saving £200,000. Reduction in the revenue investment needed for the mobilisation of 20mph speed limits. A three-year implementation programme is included in the council's capital programme:** A majority supported this savings proposal, but a review of the comments indicate 84 of the 101 people who gave comments were negative towards the implementation of the 20mph scheme. They wanted the scheme to be discontinued saying that it creates more pollution and traffic and that it was not possible to police/enforce. Generally, it was felt that more could be made by the removal of the implementation of the scheme as a whole.
101. The remaining comments were neutral or supportive in tone. They were supportive of the idea of 20mph areas. However, this was caveated that it should be implemented in areas of most need such as around schools or high pedestrian areas. In addition, some mentioned that that the scheme should be paused while we are in a national time of financial crisis and that money needs to be spent on other areas for now.
102. **For 24EP12: saving £2.25 million. One-off draw down of funding held for the future maintenance of highways in Oxfordshire. This reflects expenditure on highway maintenance associated with development works needing repair over recent years** – a majority were against this savings proposal - a majority were against this savings proposal, but a review of the comments indicate that it is because people want investment in the highways. 41 of the 99 people who gave comments were critical of the state of Oxfordshire's road network and 13 people wanted funding to be increased.
103. The following proposals were supported outright:
- **24EP17: saving £250,00. One-off draw down from accumulated funding held in the parking account reserve.** 32 people support (71 per cent) / 4 people neutral (9 per cent) and 9 people against (20 per cent).



- **24EP24: saving £40,000. Directorate support - records and systems: one-off reduction in operational budgets.** 31 people support (69 per cent) / 7 people neutral (16 per cent) and 7 people against (16 per cent).
- **24EP14: saving £2.15 million from 2024/25. Lane rental – introduce charges for all works on the busiest roads at the busiest times to minimise disruption.** 43 people support (65 per cent) / 6 people neutral (9 per cent) and 17 people against (26 per cent).
- **24EP13: saving £200,000. Reduction in the revenue investment needed for the mobilisation of 20mph speed limits. A three-year implementation programme is included in the council's capital programme.** 70 people support (58 per cent) / 16 people neutral (13 per cent) and 35 people against (29 per cent).
- **24EP19: saving £40,000. One-off reduction in operational budgets for place making within the transport and infrastructure service.** 23 people support (53 per cent) / 10 people neutral (23 per cent) and 10 people against (23 per cent).
- **24EP20: saving £200,000 from 2024/25. Prevention of unsorted waste at household waste recycling centres means recycling can be increased by reducing the amount of waste that is sent to the energy recovery facility at Ardley.** 29 people support (53 per cent) / 10 people neutral (18 per cent) and 16 people against (29 per cent).

104. The two savings proposals which had a majority of respondents against them ranging from 61 per cent to 58 per cent against were:

- **24EP15: saving £150,000. Anticipated increases in on-street parking income.** 44 people against (61 per cent) / 28 people neutral or support (39 per cent)
- **24EP12: saving £2.25 million. One-off draw down of funding held for the future maintenance of highways in Oxfordshire. This reflects expenditure on highway maintenance associated with development works needing repair over recent years.** 57 people against (58 per cent) / 42 people neutral or support (42 per cent)

105. Feedback on savings proposals 24SP12 have already been summarised. For those against the anticipated increase in on-street parking income, 39 people made comments. Of these, 10 people felt that parking charges were already too high, 13 people expressed concerns about the negative impact on shopping/leisure destinations in Oxford with some people saying it is making the city inhospitable. Seven people were against parking charges per se, with some criticising the council for being anti-car.

106. One response was from a stakeholder group representing Jericho business owners, replicating a letter already sent to the Chief Executive. It sets how the change in parking zones has already impacted traders, how many have received complaints from customers, the impact of bus route changes in the area. The letter

asks the county council to look at the parking charges for the area again, with a view of making the charges 'fairer' and in line with other shopping districts in Oxford for the 2023 budget.

107. The number of comments people made to support their views on each savings proposal is shown in table 9. The detailed comments will be available on deposit for all councillors to read.

**Table 9: summary of engagement with the environment and place savings proposals presented**

Saving	Response	Comment
24EP12: One-off draw down of funding held for the future maintenance of highways in Oxfordshire. This reflects expenditure on highway maintenance associated with development works needing repair over recent years.	99	80
24EP13: Reduction in the revenue investment needed for the mobilisation of 20mph speed limits. A three-year implementation programme is included in the council's capital programme.	121	105
24EP14: Lane rental – introduce charges for all works on the busiest roads at the busiest times to minimise disruption.	66	43
24EP15: Anticipated increases in on-street parking income.	72	53
24EP16: Increase in various licence fees for skips, scaffolds, hoardings, dropped kerbs.	51	24
24EP17: One-off drawdown from accumulated funding held in the parking account reserve.	45	17
24EP18: One-off reduction in operational budgets for transport strategy within transport and infrastructure service.	53	33
24EP19: One-off reduction in operational budgets for place making within the transport and infrastructure service.	43	23
24EP20: Prevention of unsorted waste at household waste recycling centres means recycling can be increased by reducing the amount of waste that is sent to the energy recovery facility at Ardley.	55	29
24EP23: Planning, environment and climate change - climate action: one-off reduction in the operational budgets.	66	35
24EP24: Directorate support - records and systems: one-off reduction in operational budgets.	45	15
Other comments (Environment and Place Services)		146
Total respondents for directorate	215	290

### Other views on environment and place budget proposals

108. All respondents were given the opportunity to comment on any other budget proposals for environment and 146 people chose to do so. Key themes were:

- 12 people asked us to continue to prioritise projects that would benefit the environment, walkers and cyclists.
- 13 people said areas such as social care or existing road maintenance should be prioritised over transformative projects in the environment and place directorate.
- Some people put forward suggestions for additional revenue such as increase parking permits, fines and enforcement (6 people).
- Others thought savings could be achieved through reducing expensive infrastructure projects, pause climate and net zero work while budgets are tight (8 people)

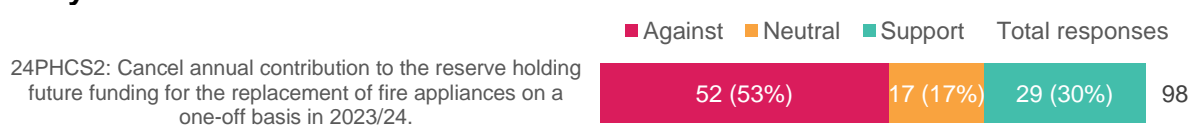
109. Although not relevant to the question, 54 people felt there was too much focus on low traffic neighbourhood (LTN) projects, bus filters and/or 20 mph zones with some suggesting the projects should stop. A significant number of negative comments were

focused on LTN's and 20 mph zones, with one comment suggesting that the money spent on these projects should be diverted to adults and children's social care.

### Views on public health and community safety proposals presented

110. Only one proposal was presented for detailed views for the public health and community safety. Ninety-eight respondents engaged with it, with slightly more against the proposal 52 people (53 per cent) than either neutral or supportive (46 people or 47 per cent)

#### Chart 6: views on the saving proposal presented for public health and community safety



111. The number of comments people made to support their views on each savings proposal is shown in table 10. The detailed comments will be available on deposit for all councillors to read.

**Table 10: summary of engagement with the public health and community safety proposal presented**

Saving	Response	Comment
24PHCS2: Cancel annual contribution to the reserve holding future funding for the replacement of fire appliances on a one-off basis in 2023/24.	98	70
Other comments		42
Total for directorate	98	99

112. Forty-one people against the proposal shared their reasons. Of these, eleven people felt this it would be dangerous or irresponsible to reduce spending on fire appliances, nine people thought this was a short-sighted proposal, not without risk or counterproductive and five people were overtly against any funding reductions related to public safety.

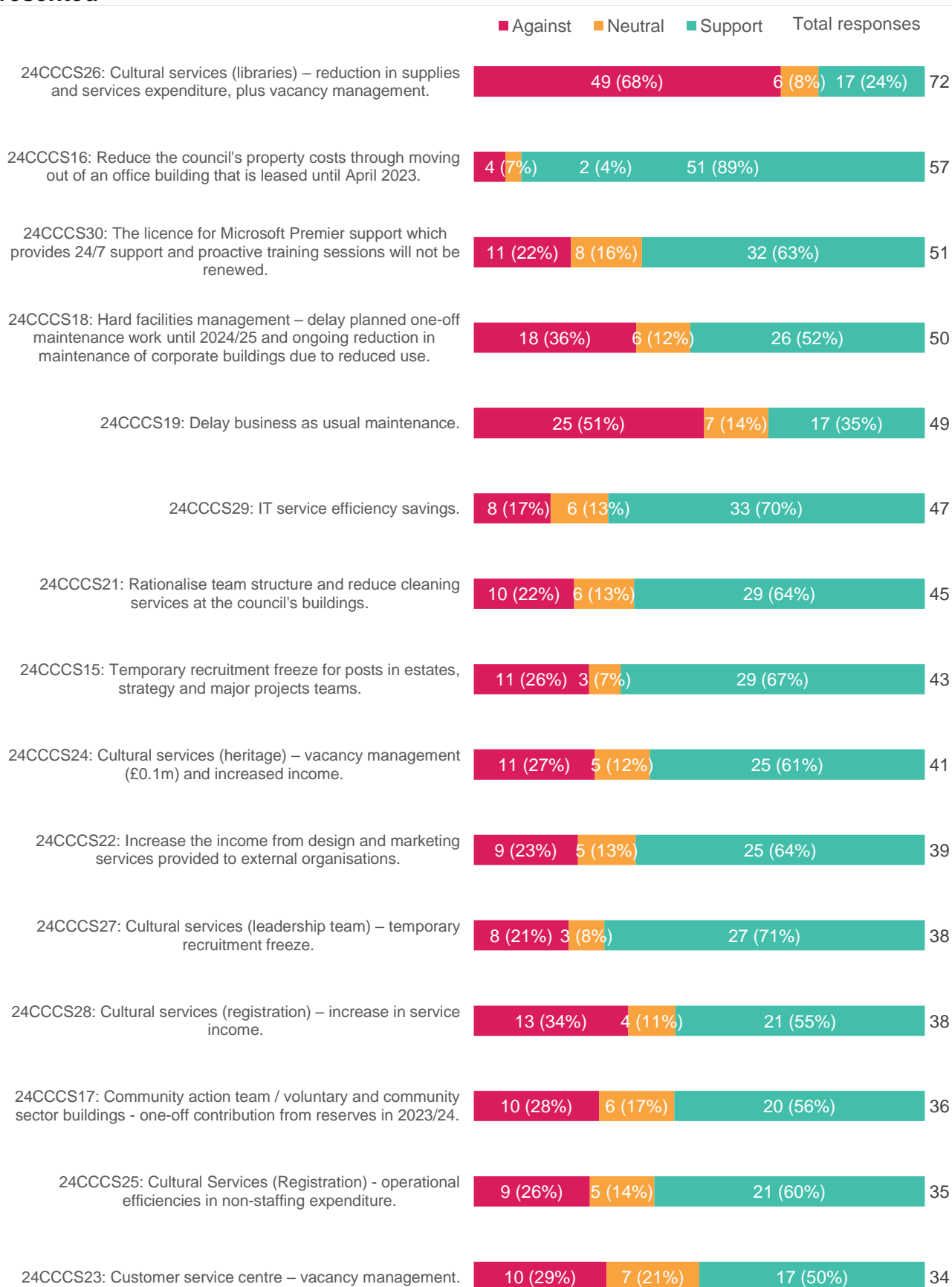
#### Other views on public health and community safety budget proposals

113. All respondents were given the opportunity to comment on any other budget proposals for public health and community safety and 42 people chose to do so. As before, wide range of themes were covered however, a sizeable number did not directly relate to the question asked
114. Better pay for emergency and care staff, more support for the fire and rescue services and to consider linking with neighbouring services were mentioned by very small numbers of respondents.
115. Although not relevant to the question, eight people used the space to express disagreement with the council's traffic management measures.

**Views on customers, culture and corporate services savings proposals presented**

116. Fifteen savings proposals were presented for detailed views for the customers, culture and corporate services and the sentiment towards each is shown in chart 7. The number of people commenting on different proposals was low ranging from 72 to 34, with people most engaging, by far, with savings proposal 24 CCSS26 (72 people engaged).

**Chart 7: Views on customers, culture and corporate services savings proposals presented**



117. For customers, culture and corporate services savings proposals presented:
- Twelve savings proposals were supported outright by the small number of people who engaged ranging from 89 per cent to 52 per cent support.
  - Fourteen savings proposals had more people supportive or neutral towards them rather than against.
  - Two savings proposals had a majority of respondents against them ranging from 51 per cent to 68 per cent.
118. The following proposals were supported outright:
- **24CCCS16: saving £611,000. Reduce the council's property costs through moving out of an office building that is leased until April 2023.** 51 people support (89 per cent) / two people neutral (four per cent) and four people against (seven per cent).
  - **24CCCS15: saving £79,000. Temporary recruitment freeze for posts in estates, strategy and major projects teams.** 29 people support (67 per cent) / three people neutral (seven per cent) and 11 people against (26 per cent).
  - **24CCCS17: saving £116,000. Community action team / voluntary and community sector buildings rent concession – fund from budget priority reserve on a one-off basis in 2023/24.** 20 people support (56 per cent) / 6 people neutral (17 per cent) and 10 people against (28 per cent)
  - **24CCCS18: saving £410,000. Hard facilities management – delay planned one-off maintenance work until 2024/25 and ongoing reduction in maintenance of corporate buildings due to reduced use.** 26 people support (52 per cent) / six people neutral (12 per cent) and 18 people against (36 per cent).
  - **24CCCS21: saving £256,000. Rationalise team structure and reduce cleaning services at the council's buildings.** 29 people support (64 per cent) / six people neutral (13 per cent) and 10 people against (22 per cent).
  - **24CCCS22: saving £20,000. Increase the income from design and marketing services provided to external organisations.** 25 people support (64 per cent) / 5 people neutral (13 per cent) and 9 people against (23 per cent)
  - **24CCCS24: saving £118,000. Cultural services (heritage) – vacancy management (£0.1m) and increased income.** 25 people support (61 per cent) / 5 people neutral (12 per cent) and 11 people against (27 per cent)
  - **24CCCS25: saving. £43,000. Cultural services (registration) – operational efficiencies in non-staffing expenditure.** 21 people support (60 per cent) / 5 people neutral (14 per cent) and 9 people against (26 per cent)
  - **24CCCS27: saving £80,000. Cultural services (leadership team) – temporary recruitment freeze.** 27 people support (71 per cent) / 3 people neutral (8 per cent) and 8 people against (21 per cent)

- **24CCCS28: saving £10,000. Cultural services (registration) – increase in service income.** 21 people support (55 per cent) / 4 people neutral (11 per cent) and 13 people against (34 per cent)
  - **24CCCS29: saving £239,000. IT service efficiency savings.** 33 people support (70 per cent) / 6 people neutral (13 per cent) and 8 people against (17 per cent)
  - **24CCCS30: saving £110,000. The licence for Microsoft Premier support, which provides 24/7 support and proactive training sessions, will not be renewed.** 32 people support (63 per cent) / 8 people neutral (16 per cent) and 11 people against (22per cent).
119. Two savings proposals had proportionally more responses against the proposal than actively support:
- **24CCCS26: saving £306,000.** Cultural services (libraries) – reduction in supplies and services expenditure, plus vacancy management. 49 people against (68 per cent) / 23 people neutral or support (32 per cent).
  - **24CCCS19: saving £200,000.** Delay business as usual maintenance. 25 people against (51 per cent) / 24 people neutral or support (49 per cent).
120. Of the people provided supporting comments as to why they were against this saving proposal **24CCCS26** (38 people), nearly were making comments regarding the importance of the library service to them or to their community and were against funding being reduced for this service.
121. With regards to savings proposal **24CCCS19**, of the people provided supporting comments as to why they were against this saving proposal (14 people), nearly all thought this was a short-sighted savings that is likely to result in more expenditure in the long-term.
122. The number of comments people made to support their views on each savings proposal is shown in table 11. The detailed comments will be available on deposit for all councillors to read.

**Table 11: summary of engagement with the customers, culture and corporate services savings proposals presented**

Saving	Response	Comment
24CCCS15: Temporary recruitment freeze for posts in estates, strategy and major projects teams.	43	21
24CCCS16: Reduce the council's property costs through moving out of an office building that is leased until April 2023.	57	34
24CCCS17: Community action team / voluntary and community sector buildings - one-off contribution from reserves in 2023/24.	36	10
24CCCS18: Hard facilities management – delay planned one-off maintenance work until 2024/25 and ongoing reduction in maintenance of corporate buildings due to reduced use.	50	23
24CCCS19: Delay business as usual maintenance.	49	19
24CCCS21: Rationalise team structure and reduce cleaning services at the council's buildings.	45	17
24CCCS22: Increase the income from design and marketing services provided to external organisations.	39	16
24CCCS23: Customer service centre – vacancy management.	34	11
24CCCS24: Cultural services (heritage) – vacancy management (£0.1m) and increased income.	41	13
24CCCS25: Cultural Services (Registration) - operational efficiencies in non-staffing expenditure.	35	11
24CCCS26: Cultural services (libraries) – reduction in supplies and services expenditure, plus vacancy management.	72	47



24CCCS27: Cultural services (leadership team) – temporary recruitment freeze.	38	12
24CCCS28: Cultural services (registration) – increase in service income.	38	12
24CCCS29: IT service efficiency savings.	47	15
24CCCS30: The licence for Microsoft Premier support which provides 24/7 support and proactive training sessions will not be renewed.	51	22
Other comments		90
Total for directorate	125	173

### Other views on customers, culture and corporate services budget proposals

123. All respondents were given the opportunity to comment on any other budget proposals for environment and 90 people chose to do so. A wide range of comments were made, the key themes emerging were:

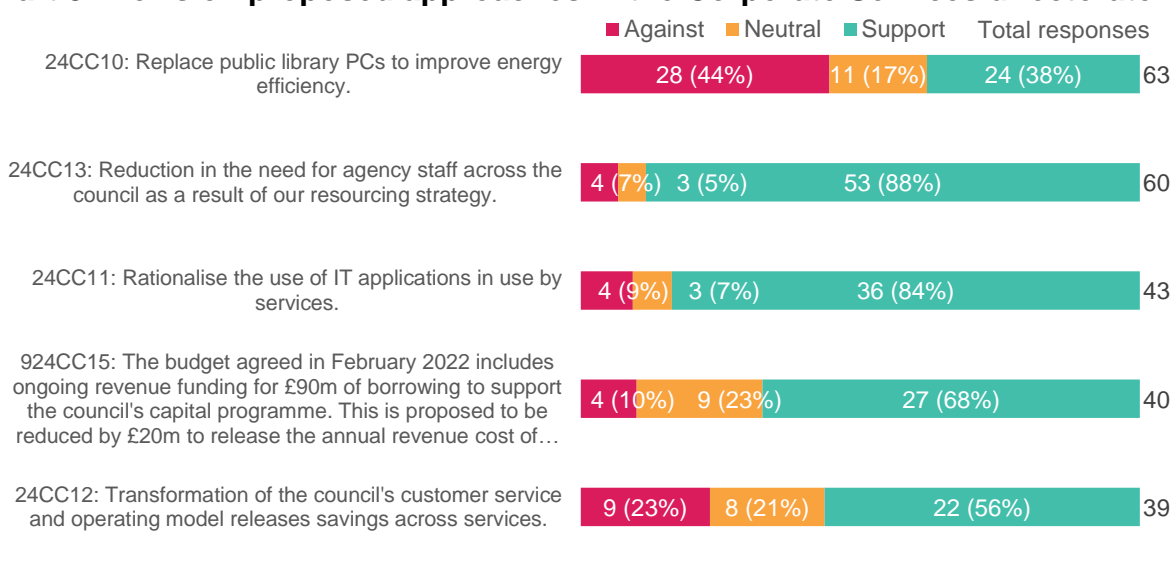
- Fourteen people suggested the council consider reducing staffing costs with one suggesting more staff are needed.
- Ten people expressed concern about cuts to libraries and cultural services.
- Nine people suggested the council should make better use of its buildings to save money.

124. Although not relevant to the question, five people used the space to express disagreement with the council's traffic management measures.

### Views on other corporate services savings proposals presented

125. Five other savings proposals were presented for detailed views for corporate services and the sentiment towards each is shown in chart 8. The number of people commenting on different proposals was low ranging from 63 to 39, with people most engaging with savings proposals 24CC10 (63people engaged) and 24CC13 (60 people engaged).

**Chart 8: views on proposed approaches in the Corporate Services directorate**



126. All of the savings' proposals presented in this section of the survey had more people supportive or neutral towards them as opposed to against, although very few people engaged. All, with the exception of **24CC10: saving £84,000** - replace



public library PCs to improve energy efficiency, all savings proposals had majority support.

127. With regards to savings proposal 24CC10, reviewing the 24 comments for those against this saving, people were sceptical about the savings figure quoted whilst others wanted the machines to be used until the end of their life.
128. The number of comments people made to support their views on each savings proposal is shown in table 12. The detailed comments will be available on deposit for all councillors to read.

**Table 12: summary of engagement with other corporate services savings proposals presented**

Saving	Response	Comment
24CC10: Replace public library PCs to improve energy efficiency.	63	40
24CC11: Rationalise the use of IT applications in use by services.	43	9
24CC12: Transformation of the council's customer service and operating model releases savings across services.	39	13
24CC13: Reduction in the need for agency staff across the council as a result of our resourcing strategy.	60	39
924CC15: The budget agreed in February 2022 includes ongoing revenue funding for £90m of borrowing to support the council's capital programme. This is proposed to be reduced by £20m to release the annual revenue cost of financing that element of the borrowing. Depending on the funding available by then, this is expected to be reinstated in 2026/27.	40	14
Other comments (Corporate Services)		42
Total for directorate	96	109

### Other views on other corporate services budget proposals

129. All respondents were given the opportunity to comment on any other budget proposals for environment and 42 people chose to do so, including 11 people who gave overall support to the savings offered in this area '*all these proposals look sensible*'. Only one other theme received five or more mentions, and this was invest in staff / people / buildings (6 mentions).

### General comments on the budget

130. Section three of the survey invited other comments on the county council's budget and 155 people engaged with this opportunity. Several of the comments could not be put into themes and were mentioned by five or fewer people.
131. Of the themes emerging, 21 people said the council shouldn't raise council tax in the current economic circumstance, while conversely 12 people said they supported an increase in council tax. Seven people made direct comments about inadequate central government funding for local government.
132. Fourteen people explicitly said front line services should be protected. Twenty-two comments were ideas for suggested efficiencies including nine people who said the council should reduce staff costs and five people said the council should reduce councillor expenses. Four people said they don't think the council listens.

133. Again, a proportion of respondents (48 people) took the opportunity to express their views on traffic management matters. Nineteen people made negative comments about low traffic neighbourhoods, there were nine negative comments about traffic filters and five negative comments about speed limits.

#### **Other ideas for savings**

134. Section four of the survey invited ideas for how the council can make savings. Participants were reminded of the council's financial situation as a prompt and overall, 207 people responded.
135. Fifty-nine people proposed ideas for efficiencies. These included: privatising more services, reducing spend on external consultancies, making better use of council properties, sharing more services with district councils, and digitising services and interactions where appropriate. Twenty-four people said the council should reduce staffing costs.
136. Fourteen people suggested measures for income generation. Ideas included: charging more for some services including weddings, better enforcement of parking and traffic violations, charging for parking permits in more areas, and renting out unused council-owned office and meeting space.
137. Twenty-one people commented on council tax, with ten of those people supporting an increase for some bands or an increase in council tax across all bands.
138. Over a third of respondents (78 people) used this section of the survey as opportunity to express comments on traffic management issues. This included 27 people who made negative comments about low traffic neighbourhoods (LTNs), 16 people who made negative comments about traffic filters and 13 people made who negative comments about 20 mph speed limits.
139. This section of the survey was also used by people to make critical comments about the council on other matters including the council's climate action approach and how well it listens to people and communities more generally. Six people made negative comments about the council and more generally about matters related to inclusivity and diversity.

#### **Budget proposals respondent profile**

140. Ninety-five per cent of survey respondents (506) identified themselves as Oxfordshire residents and two respondents said they were members of the public living elsewhere. The remainder five per cent (25) identified as stakeholders: district, city or county councillors, parish or town councillors or representatives, business representatives, council employees, groups/organisations or as another type of stakeholder.
141. Collectively these respondents are referred to as stakeholders in the report (as opposed to residents). A breakdown of who responded to the survey is shown in table 6 below and a detailed respondent profile is set-put later in this section of the report.

**Table 13: How people responded**

	<b>Number</b>
As an Oxfordshire resident	506
As a member of the public living elsewhere	2
As a parish meeting representative, parish councillor or town councillor	3
As a county council employee	11
As a county councillor	2
As a district or city councillor	1
As a representative of a business	1
As a representative of a group or organisation	5
Other	2

**Awareness of consultation**

142. Respondents were most likely to have found about this consultation through a direct email from the council (231 mentions) or on Facebook (129 mentions).

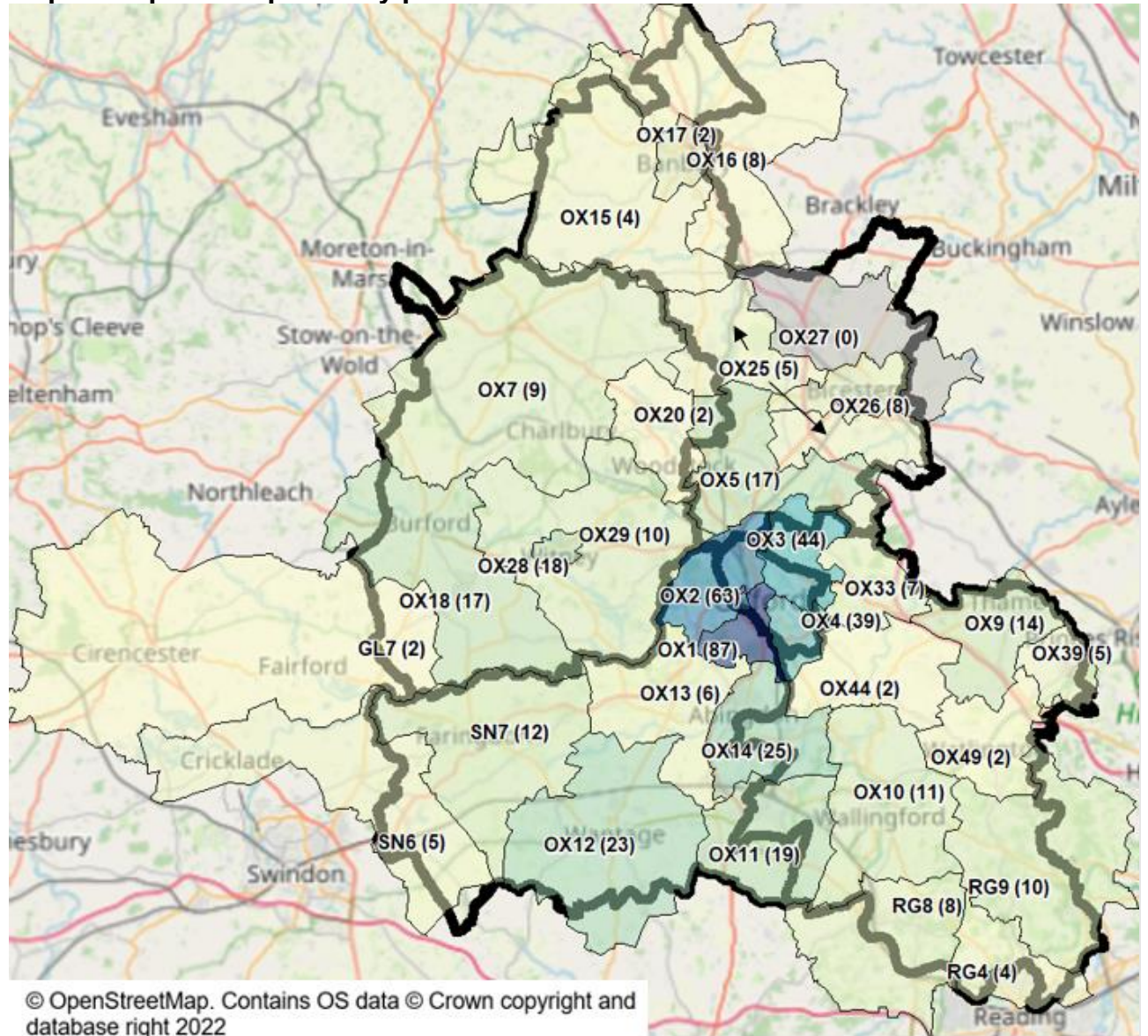
**Table 14: source of awareness of the consultation**

	<b>Number</b>
Facebook	130
Twitter	27
Instagram	1
LinkedIn	4
NextDoor	62
Oxfordshire.gov.uk website	42
Email from Oxfordshire County Council	233
Local news item (newspaper, online, radio, tv)	5
Oxfordshire county councillor / District councillor	10
Parish or town councillor	12
Local community news item	7
Poster / information in local library / local community group / organisation	2
Friend/relative	15
Other (please specify)	7
<b>Base: All respondents selecting all that apply (533)</b>	

**Geography**

143. The consultation received at least one response from each postcode district in Oxfordshire except OX27 (north of Bicester). Proportionally however, those living in postcode districts OX1 – OX4 (Oxford and surrounding areas) were the most likely to participate (233 people – 44%).

**Map 1: respondent profile by postcode district**



**Table 15: respondent profile by postcode district**

Main settlement	Postcode districts	Number	Other Oxfordshire	Number	Blank/non-Oxfordshire
Oxford	OX1	233	GL7	2	45
	OX2		OX7	9	
	OX3		OX13	6	
	OX4		OX15	4	
Abingdon	OX14	25	OX17	2	
Wantage	OX12	23	OX18	17	
Didcot	OX11	19	OX20	2	
Witney	OX28	18	OX25	5	
Kidlington	OX5	17	OX29	10	
Thame	OX9	14	OX33	7	
Faringdon	SN7	12	OX39	5	
Wallingford	OX10	11	OX44	2	
Bicester	OX26	8	OX49	2	
Banbury	OX16	8	RG4	4	
			RG8	8	
			RG9	10	
			SN6	5	

**Age**

144. All age groups (under 16 years - 75 years and over) were represented in the respondent profile, however a large majority of survey respondents (92 per cent or 433 people) were aged over 35 years and only eight per cent (40 people) were aged under thirty-five. We had one young person aged under 16 years respond.

**Table 16: respondent profile by age**

	Number
Under 16	1
16 - 24	7
25 - 34	32
35 - 44	79
45 - 54	91
55 - 64	107
65 - 74	100
75 or over	56
Prefer not to say	45
Blank	15
<b>Base: All respondents (533)</b>	



## Sex

145. Slightly more men (238) than women (205) completed the survey.

**Table 17: respondent profile by sex**

	Number
Female	205
Male	238
Prefer not to say	68
I use another term	2
Blank	20
<b>Base: All respondents (533)</b>	

## Gender reassignment

146. Most survey respondents said their sex was the same as registered as birth. Four people said it was not.

**Table 18: respondent profile by sex registered at birth**

	Number
Yes, same as birth	437
No, not same as birth	4
Prefer not to say	68
Blank	24
<b>Base: All respondents (533)</b>	

## Sexual orientation

147. Most survey respondents identified as straight/heterosexual (348) and 35 identified as another sexual orientation.

**Table 19: respondent profile by sexual orientation**

	Number
Straight/Heterosexual	348
Bisexual	13
Gay or Lesbian	15
Prefer not to say	127
Other	7
Blank	23
<b>Base: All respondents (533)</b>	

## Race

148. Most survey respondents (379) identified as white British, Irish, or any other white background, whilst 32 respondents identified as having another ethnic group or background.

**Table 20: respondent profile by ethnic group or background**

	Number
Asian or Asian British (Indian, Pakistani, Bangladeshi or any other Asian background)	11
Black or Black British (Caribbean, African, or any other Black background)	3
Chinese	1
Mixed (White and Black Caribbean, White and Black African, White and Asian, and any other mixed background)	7
White (British, Irish, or any other white background)	379
Prefer not to say	98
Other ethnic group or background	10
Blank	24
<b>Base:</b> All respondents (533)	

## Religion

149. Two hundred and seventeen survey respondents identified as having a current religion with most stating that their current religion was Christian (192 people).

**Table 21: respondent profile by religion**

	Number
Buddhist	4
Christian (including Church of England, Catholic, Protestant and all other Christian denominations)	192
Hindu	4
Jewish	2
Muslim	5
Sikh	0
No religion	185
Prefer not to say	107
Any other religion	10
Blank	24
<b>Base:</b> All respondents (533)	

## Disability

150. One in five respondents (97) identified as having a long-term illness, health problem or disability that either limited their day to day activities a lot (29) or a little (68).

**Table 22: Respondent profile by long-term illness, health problem or disability which has lasted, or is expected to last, at least 12 months**

	Number
Yes – day-to-day activities limited a lot	29
Yes – day-to-day limited a little	68
No	345
Prefer not to say	70
Blank	21
<b>Base: All respondents (533)</b>	

## Carer

151. Fifty-two respondents identified as a carer.

**Table 23: Carer status**

	Number
Yes	52
No	391
Prefer not to say	65
Blank	25
<b>Base: All respondents (533)</b>	

## Marriage and civil partnership

152. More than double the number of respondents identified as being married or in a civil partnership (288), than not (120).

**Table 24: Respondent profile by marriage or civil partnership**

	Number
Yes, to being married or in a civil partnership	288
No	120
Prefer not to say	93
Blank	32
<b>Base: All respondents (533)</b>	



## Pregnancy and maternity

153. Thirteen respondents identified as pregnant, on maternity leave or returning from maternity leave.

**Table 25: Respondent profile by pregnancy and maternity**

	Number
Yes to being pregnant, on maternity leave or returning from maternity leave	13
No	409
Prefer not to say	80
Blank	31
Base: All respondents (533)	

### Summary of stakeholder views to the budget proposals consultation

154. Although these views are counted in the sections preceding, below is a high-level summary of the feedback from councillors, businesses, groups and organisations. It does not include the two responses from county council staff members or from people who identified as stakeholders generally.
155. The key messages from these stakeholder groups identified above are as follows:
- One councillor commented generally on the council's budget proposals for adult services, stating that it doesn't feel right to cut adult services at all. They felt that the list of proposed reductions was reasonable and hoped they materialise without negative impacts on vulnerable and older adults.
  - Two groups/organisations commented generally on the budget proposals for adult services stating how important collaboration is with the third sector to deliver efficiencies and that they would welcome dialogue. One organisation also suggested the council should increase council tax to fund social care.
  - One councillor commented on proposal **24CS12: saving £150,000. Reduce expenditure on legal costs in children's social care.** They felt that cuts to legal services might leave children without mechanisms to resolve and improve their situations.
  - Three councillors commented generally on the council's savings proposals for children's services. One was deeply concerned about cuts in services as had parishioners trying to access services (possibly a EHC assessment) and finding it difficult. Another recognised the existing challenges around funding for SEND and that any savings from efficiencies should be channelled back into services and felt central government should be challenged regarding funding. The third recognised it is horrible to have to make reductions in staffing and training and recognised that it had been 'forced on the council'.

- One business responded to savings proposal **24EP12: saving £2.25 million. One-off draw down of funding held for the future maintenance of highways in Oxfordshire. This reflects expenditure on highway maintenance associated with development works needing repair over recent years.**) They were critical of the state of the county's roads based on their professional experience. They also expressed their dislike for the 20mph schemes and low traffic neighbourhoods.
- The same business commented on proposal **24EP13: saving £200,000 Reduction in the revenue investment needed for the mobilisation of 20mph speed limits. A three-year implementation programme is included in the council's capital programme**), requesting that all spending on 20mph limits is stopped immediately.
- One group of businesses responded to savings proposal **24EP15: saving £150,000 Anticipated increases in on-street parking income.** Their response is captured earlier in the report.
- One councillor commented generally on the council's budget proposals for environment and place services, stating you need to spend more, not less on things.
- Two councillors commented on proposal for **public health and community safety, 24PHCS2: saving £800,000. Cancel annual contribution to the reserve holding future funding for the replacement of fire appliances on a one-off basis in 2023/24.**) One questioned, would this increase the increase the chances of non-working fire appliances and the other questioned where will the money come from in future to resume this reserve contribution.
- Two councillors commented generally on the budget proposals for customers, culture and corporate services. One stated that the reduction in office-based working gives the council and opportunity to dispose of sites that could be used for housing and work with districts and towns councils on shared office accommodation in local centres. The other stated we need more staff, not fewer.
- Four councillors made general comments on the council's budget proposals. One stating that we should be increasing spending to address growing needs, but recognises the council is not at fault. Another recognised the impact of government cutbacks on communities, and another felt the system was the wrong way round with regards to how funding is awarded. The fourth recognised the difficult position the council is in with having to making savings.
- One business used this section to criticise speed limits again and low traffic neighbourhoods.
- One organisation referenced that adaptation to climate change did not feature in the council's budget proposals.

156. We also welcomed feedback in writing as part of the consultation on the council's budget proposals. Twenty-one email responses from members of the public were submitted and a further four responses from stakeholders. Their key messages from these are summarised below.

#### **Email submissions from members of the public**

157. Of the 21 email responses, a majority (16) submitted **negative comments about transport and traffic restrictions** (including low traffic neighbourhoods (LTNs), 20mph speed limits, traffic filters and housing infrastructure fund 1 (HIF1)). People expressed that abandoning transport proposals and existing schemes could reduce the budget deficit or reduce council tax increases. Some people felt they had no benefit to local people and damage businesses.
158. The remaining five responses cover:
- New homes and questioning why developers are not obliged to pay the council in return for housing developments.
  - Council tax increases and the negative effect on people's finances.
  - Adult social care and support for learning disabilities – reductions in budgets having a huge impact on the lives of those with disabilities and their carers.
  - Early years services should be prioritised - investing in early years is to the long-term benefit of everyone.
  - The need to modernise the council, reduce expenditure on senior management and reduce salary costs.
159. There is also criticism of the budget consultation itself regarding its complexity and the ability to understand many of the proposals.

## Email submissions from stakeholders

### Submission one:

#### **Parish transport representative”**

States that over the last few years there have been reduced bus passenger numbers because of covid and bus subsidies that ended in July 2016. With public transport as a County Council priority area, has a suggestion to create a levy (between 5p-10p) on commercial bus routes, in addition to the current fares. Considers this money should be ring fenced to put back into areas that need/have subsidies removed. Feels this proposal would help the reduction of bus routes, particularly in the villages.

### Submission two and three

#### **A young carers charity**

**Trustee:** Considers that the growing numbers of young carers are not acknowledged within the budget consultation, failing to make provision for this demographic. States that as a group they have poorer outcomes and are at risk of developing long term needs. Asks if the statutory responsibilities of county council and its strategic partners have a more specific profile in the council’s planning for this group of Oxfordshire residents.

**“Independent strategy & development consultant” and trustee:** Considers that Oxfordshire County Council and partners are failing to make provision for young carers. States that in their opinion, the council’s budget proposals not only risk failure to meet statutory duties under the Children & Families Act (2015), but also fails the national direction of travel to tackle health inequalities. States that within these households there are multiple needs to both the young carers and those they care for, all of which fall into the protected characteristics. This is illustrated in the NHS Core20Plus5 reports. Feels that the public would have to look very hard to find glean the council is out of step with the national picture, from the consultation materials provided.

### Submission four:

#### **Rail specialist interest group**

States that the group strongly support priority 5 of the council’s vision. While the group recognise the financial pressures the council is under, they consider it vital that none of the budget changes inhibit this and maximum effort must continue into levering in funds from DfT and other parts of central government to further this aim. The group strongly supported the Oxfordshire Rail Corridor Study produced by Network Rail in consultation with county council and others which set out a number of vital investments at Cowley, Hanborough, Didcot and Wantage/Gove and “we welcome the work started, with the support of the county council, into reinstating a rail line to Eynsham, Witney and Carterton”.

The group is very pleased to see the provision of £250,000 in the 2022-23 budget towards progressing these schemes including the development of business cases. The group

considers any underspend should be carried forward to contribute to the similar Government funding initiatives. However, the group is against the 2023-24 budget proposal 24EP18 to reduce funding for this work by £50,000 as it may impact on the continuation of this development work on the priority rail schemes for Cowley, Hanborough, Wantage/Grove station and the Witney/Carterton branch.

## **REPORT OF THE PERFORMANCE AND CORPORATE SERVICES OVERVIEW & SCRUTINY COMMITTEE: SCRUTINY OF POST- CONSULTATION BUDGET PROPOSALS 2023/24 – 2025/26**

Cllr Eddie Reeves

Chair of the Performance and Corporate Services Overview & Scrutiny Committee

January 2023

### **RECOMMENDATION**

1. The Cabinet is **RECOMMENDED** to:
  - a) Note the observations contained in the body of this report and to respond to the recommendations with the proposed responses in Annex 1, and
  - b) Agree that relevant officers will continue to update Scrutiny for 12 months on progress made against actions committed to in response to the recommendations, or until they are completed (if earlier).

### **REQUIREMENT TO RESPOND**

2. This report contains both observations and formal recommendations from the Scrutiny Committee. Under section 9FE of the Local Government Act 2000 the Cabinet has a duty to respond to the formal recommendations. It does not have to respond to the observations, though it may do so if it wishes.

### **INTRODUCTION AND OVERVIEW**

3. At its meeting on 19 January 2023, the Performance and Corporate Services Overview and Scrutiny Committee considered the Council's post-consultation budget proposals for the period 2023/24 – 2025/26, reflecting amendments made in light of the Council's new financial pressures and levels of income, and responses received to the consultation exercise. This followed previous consideration of the consultation budget proposals for revenue spending, which resulted in a report detailing the Committee's initial reactions to those proposals. At that meeting capital budgets and fees and charges were not considered, but they were considered in the January meeting.
4. This report focuses solely on the Council's budget proposals and does not cover the Committee's views relating to the proposed Strategic Plan 2023-25, which are detailed in a separate report.
5. The Committee would like to thank the large number of Cabinet members and corporate directors who attended the meeting, and to recognise the hard work

put in to reflect the significant changes to the Council's funding position between the Committee's December and January meetings.

## SUMMARY

6. Councillor Callum Miller, Cabinet Member for Finance, presented to the Committee on the main changes between the consultation and post-consultation budget proposals. Cllr Miller explained that the Council's funding position had been updated since the 09 December 2022 meeting of the Committee, based on information received following the Local Government Policy statement published on 12 December 2022, as well as changes to the budget proposals published as part of the report for the Committee on 09 December 2022. Changes also reflected feedback from the budget engagement and consultation and the Committee's observations following the previous meeting.
7. The Council's goals were threefold: repair finances and ensure preparedness for the future; ensure sufficient funding to deliver key frontline services; and take into account the consultation findings when planning areas of savings and investments.
8. The Cabinet Member reminded the Committee that the budget had been set within a period of significant financial pressure driven by inflation and demand. The political and economic situation was volatile and further pressures that emerged since the Autumn Statement totalled £19.4m. On top of the £8.7m budget gap (per the Committee's December report), the total budget gap before provision local governance finance settlement totalled £28.1m.
9. The Cabinet Member elaborated on the following key points:
  - a. Total funding changes for 2023/24 totalled £37.1m;
  - b. There was £9m remaining funding available to respond to the consultation outcomes, reduce savings or fund further pressures;
  - c. Total proposed changes to savings came to £5.1m;
  - d. Total proposed budget increases came to £3.8m;
  - e. In addition to the above revenue sums, the Council tax surplus notified was £10.1m more than expected and available one-off in 2023/24;
  - f. There was a further £0.8m available in the budget priorities reserve, totalling £8.5m. There was still £7.1m to be allocated, of which there were proposals to allocate £4.2m to fund capital investments;
  - g. £0.6m remained to support the implementation of further initiatives in the revenue priority fund; and
  - h. The balance in the investment pump-priming reserve was £2m which had been allocated to three main areas.
10. In response, the Committee focused its queries on a number of issues, particularly the current risk profile of capital spending and its alignment with the Council's strategic priorities, inflation expectations, fees and charges, and

issues surrounding proposed reversals to revenue-funded projects – in particular drainage, tree-planting and highway, cycleway and pavement improvements.

11. Having provided less-formal feedback to Cabinet on the consultation budget by way of submitting a number observations, this report responds to the greater certainty contained within the post-consultation budget and contains eight formal recommendations to Cabinet alongside three observations. The recommendations and observations cover, in updated fashion, many of the topics raised in the Committee's previous submission to Cabinet as well as issues relating to its consideration of capital expenditure, fees and charges, and the amendments to the budget proposals following the consultation. The Committee's areas of comment relate to i) future in-year budget monitoring ii) inflation expectations iii) spending priorities, iv) climate impacts of the budget, and v) the underpinning of the Council's fees and charges schedule.

## **OBSERVATIONS AND RECOMMENDATIONS**

### **i) Future In-year Budget Monitoring**

12. Although the sums involved in capital expenditure tend to be larger than in the revenue budget, the outturns tend to be more predictable and not as prone to significant swings as experienced when there are surges in demand for Council services. Historically, this lower risk has meant that capital expenditure has not been subject to the same regularity of scrutiny. However, within a high-inflation environment as is being experienced at present the risks associated with the capital programme are significantly increased, and with it the corresponding level of scrutiny should increase. The most direct risk is with the Council relying on borrowing to part-fund its capital programme, interest rates - the cost of that borrowing – become a far greater financial liability. It simply costs significantly more to borrow the money needed to deliver the capital projects and that exposes the Council to greater risk.
13. This increase in borrowing costs has a knock-on effect on the risk profile of the capital pipeline which also needs to be monitored. Whilst business cases are approved with a margin of safety built in, over the last year the Bank of England base rate has increased from 0.25% to 3.5%, a fourteen-fold increase, and the rise is expected to continue at least in the short term. Such a rapid increase in costs puts pressure on those margins, and it is important that the Council is availed promptly of changes to give the most time to decide how to react to any pressures on the business case. Furthermore, cost rises are not simply limited to borrowing costs; inflation is the measure of how goods and services become more expensive over time. All parts of the supply chain for capital projects will be increasing, leading to increased delivery costs. The typical mitigation strategy for managing cost-increases in capital project is through value-engineering or de-scoping of a project. However, there is a limit to which value-engineering can be responsible for managing cost increases and it is likely the current environment falls beyond that limit, and it is more



likely that scope-reductions will have to be employed. This is a threshold at which the Committee feels Scrutiny should be involved in discussions.

14. Finally, the more hostile financial environment increases counter-party risk. Complex projects rely on a large number of goods providers, and a failure to deliver goods or services at the required time can have ongoing knock-on effects on the timing (and therefore savings) on which the projects are predicated. The Council may be able to manage the additional burdens associated with the higher interest rate environment, but this is not to say that none of its suppliers are over-extended.
15. Owing to these increased risks, the Committee is keen that there should be a commensurate increase in oversight. As such, it suggests that the performance of major capital projects is regularly reported on to the Performance and Corporate Services Committee, as well as to the existing oversight provided by the Audit and Governance Committee.

**Observation 1: That in an inflationary environment the capital programme carries with it increased risk.**

**Recommendation 1: That Cabinet report back to Performance and Corporate Services Scrutiny as large capital projects develop in addition to oversight by Audit & Governance.**

16. Having specifically highlighted the elevated risk relating to capital projects, the point made previously by this Committee - that the overall financial environment is volatile and that therefore even predictions based on prudent assumptions may prove incorrect over time – remains true. On the basis of this threat, the Performance and Corporate Services Scrutiny Committee interprets its responsibility for budget monitoring to require closer engagement with relevant Cabinet members and senior officers in-year to ensure that responses to deviations from budget forecasts are given timely scrutiny.

**Recommendation 2: That Cabinet members for Finance and Corporate Services maintain a close ongoing dialogue to ensure effective ongoing monitoring of both the revenue and capital sides of the budget, with said Cabinet members reporting proactively to the committee on any in-year areas of concern as soon as reasonably practicable.**

## ii) Inflation Expectations

17. As mentioned above, inflation has been a huge challenge to the setting of the budget, largely because the speed at which it has increased has led to the Council's existing medium-term estimates to be significantly underestimated. This rapid rise has left the Council needing to call on contingency funding to cover above-budgeted wage rises, and put a £37.9m pressure on the budget for 2023/24 alone. For scale, this is more than the Council spends on its Public Health and Community Safety directorate, and over half the budget for Environment and Place which services the counties' roads. It is important to note that the Committee recognises that the Council was not alone in being

caught out by this; for example, even the OBR's inflation expectations have almost doubled since their last update. Rather, the point is raised to underline the seriousness of the challenge that inflation poses both through the potential for overspend, and the difficulty in managing any overspends. To that end it wishes to make recommendations to ensure as that forecasts are robust as they can be.

18. The first point tallies with assurances provided to the Committee, that inflation estimates are produced based not solely on OBR forecasts, but service-specific data. The Committee would like to reiterate the importance of this. The sheer variety of the work that the Council is involved in – from education to roads to social care and all the sub-categories those headlines encompass – means that the contexts for the different areas of operation are varied, and not just financially. The markets in which the Council operates in are liable to heavy political intervention and regulation, respond to deep demographic and social changes, and can harness the benefits of technology at different rates. As such, their inflation rates are very individual. With inflation so strongly influencing the budget, the Committee is keen to stress the need for individualised inflation estimates at a service level which use best practice methods, and for those estimates then to be given a secondary level of challenge by others. The Committee also sees value in capturing and reporting on the accuracy of these estimates, not so much for the ability to read through into future budgets, but for the purposes of improving forecasting accuracy in the future.

**Recommendation 3: That Council ensures a) that directorates' reported service pressures from inflation reflect specific service-level inflation where relevant rather than nation-wide OBR inflation, b) that directorates' estimates follow a best practice procedure and are checked at a central level, and c) that in the next budget the Council provides a table showing the inflation outturn versus budgeted estimates.**

### iii) Spending Priorities

19. In its last submission to Cabinet the Committee raised the point about the difficulty in tracing how and to what degree the Council's budget proposals reflect its strategic priorities. Notwithstanding the caveat noted at the time the point was made, that the need to allocate budgets to specific services which deliver against multiple strategic priorities makes budgets an imperfect vehicle to express this, the Committee stands by this comment. It remains of the view that it is difficult to determine whether the Council's spending priorities as expressed in the budget align with its strategic priorities.

**Observation 2: The Committee finds it difficult to get a sense of how money has been spent and how or whether that relates to the Council's priorities.**

20. One idea put forward by the Committee to ensure that revenue projects deliver against the Council's priorities is to apply a similar prioritisation framework as is used in selecting capital projects, where alignment with and contribution

towards the Council's strategic priorities forms part of the prioritisation process. Regrettably, positive surprises around the Council's funding position of the scale experienced this year are unlikely to occur very often, meaning the need for large-scale prioritisation of multiple projects in a short time frame is also likely to be rare. Nevertheless, the Committee feels that having an agreed framework through which to judge and rank potential areas of spend would be beneficial, providing a considered and (more) objective way of identifying which proposals should, when they are being compared, be funded and which should be put up as savings.

**Recommendation 4: That the Council develops a revenue pipeline of projects whose order of priority is justified by agreed principles, including their contribution towards the Council's strategic aims.**

21. The improvement of the Council's funding position between the launch of the consultation budget proposals and the release of the post-consultation budget proposals has allowed certain savings to be reversed and be re-included within the budget. The Committee welcomes the fact that these proposals, as stated in the report submitted to the committee, 'reflect feedback from the budget engagement and consultation as well as the observations on the proposals shared by the Performance and Corporate Services Overview and Scrutiny Committee.'
22. The issue that the Committee wishes to raise is the fact that having been identified as savings previously, these reinstated proposals are likely to be amongst the weakest within the overall budget. If greater spending is to be made elsewhere, additional income must be generated, or savings must be found. Those proposals which are of most marginal benefit are the suitable place to look for such savings. A key factor in making a rational decision as to whether to redirect spending from these marginal projects to other areas of Council activity is the degree of public support they command. Are some which were deemed unviable when the Council had less money actually popular with the public, or would they not have noticed or cared if these savings had been realised? On this basis, the Committee feels it would be valuable to members of the Council when they are debating the final terms of the budget to know more about the feedback from the public on each reinstated proposal, and suggests that a table is included as part of the report pack for the Budget Council meeting. This would both inform and significantly expedite any discussion on potential amendments.

**Recommendation 5: That the Cabinet provides within the Budget Council meeting pack a table showing how savings proposals which were reversed after the consultation budget correspond to the feedback and level of support expressed by the consultation.**

**iv) Climate Impact**

23. Prior to the Committee's consideration of the budget, it discussed the proposed Strategic Plan 2023-25. During questioning it was confirmed that

responding to the Climate Emergency through the Council's policy and influence was amongst the most important strategic priorities for the administration. The Committee supports the Council's policy of undertaking a Climate Impact Review of its budget proposals but suggests that at present this undertaking may not be as effective as it could be.

24. Paragraphs 8 and 15 of the budget's Climate Impact Review states that none of the revenue or capital 'proposals were identified as materially negatively impacting the council's overall ability to meet its climate action commitments'. However, the Committee was afforded little detail as to the rationale for such a conclusion. Some proposals appear complicated to reconcile with the Council's climate commitments, for example proposal 24CS32, which provides increased provision for home to school transport of children with SEND. The Scrutiny function is in the process of completing a review of home to school transport and so is aware of the complexities of working this out – whether bus usage would counter the extra miles covered by taxis getting to and from their base to a home, for example. On the other hand, proposal 24EP28, to extend lower prices for park and ride tickets is a far easier matter for which to make a climate-positive case. To be clear, the Committee is not suggesting that climate objective should override all other considerations, but when comparing proposed allocations with one another climate impacts, which are a key corporate priority, should form an important part of deciding what the Council funds and to what extent. At present, it is not possible to make anything but broad-brush comparisons between proposals which fall towards the outer edges of the spectrum because there is insufficiently granular information.
25. The Committee's view is that to address this the Council must further embed the consideration of climate impacts into the consideration of budget proposals, principally to ensure they are undertaken at an earlier stage. For instance, the Climate Impact Review states that 'Climate Impact Assessments of the proposals in Annex 4b [ie those proposed to be taken forward] will be carried out as full business cases are developed following our capital governance process. Potential climate impacts have been identified from the information available to us at the current time.' This suggests that investment decisions for capital projects are being made at a point when their consequences are hazy. Clearly, it is not reasonable to expect that fully-detailed climate impacts would be known prior to the development of a business case. However, it is also clear that it does not occupy as central a space in proposal design and evaluation as indicated by the importance accorded to it by the administration. The Committee suggests that budget suggestions in forthcoming years should provide an evidenced rationale of their expected climate impacts as part of their initial submissions, and that proposals adopted within the proposed budget should provide this as a key detail.

**Recommendation 6: That the Council gives closer consideration in forthcoming financial years to mainstreaming tackling the climate crisis as a principle of budget design with proposals evaluated at the earliest opportunity according to their impact on the Council's climate targets. This decision**

**making should be able to be evidenced in the presentation of the budget and accompanying narrative.**

26. One clearly climate-positive area discussed in detail was the Council's planned provision of £3m in capital funding to plant a minimum of 1,120 trees annually as a way of replacing felled trees. Given that over the last three years the Council felled 3942 more dead or dangerous trees than it has planted, and that the Council has identified a need to plant an additional 23,000 trees by 2050, the Committee queried whether the level of funding was truly sufficient. In response it was explained that out-sourced, contracted planting and tree management was extremely high and inefficient, particularly in the early stages when young trees require regular watering. The Council's intention was, however, to partner with parish and town councils, who would often take on responsibility for watering and looking after the young trees. This would significantly leverage the number of trees capable of being delivered from available funding. However, it was pointed out that even if it is more efficient and parishes want to participate, looking after young trees does still involve a cost, and many have set their budgets. Likewise, it would be necessary to make clear who had responsibility for a tree in the event that any liability arose from it; would parishes look after trees on behalf of the Council, or would they become owners and assume any subsequent liabilities for them?

27. The Committee is fully supportive of increased tree-planting and would welcome any steps which can be taken to leverage the effectiveness of funding to resource this. However, it feels that before the Council can move forward with this as a plan it needs to consult with potential partners to get a clearer understanding of the financial and legal issues involved, and that this clarity will ensure this good proposal is not stymied by complications further down the line. The Committee also encourages the Council to consider working with city and district councils also; these are bigger landowners and not all trees planted provide the same benefits. The greater the options available, the more tree planting can be optimised to provide maximum environmental, wildlife or social benefit.

**Recommendation 7: That the Council works with parish, town, city and district councils to develop a clearer understanding over the financial and legal issues involved in joint working with regards to tree-planting.**

28. Given the breadth of benefits tree-planting provides, the Committee suggests that the Council should be tracking and reporting on its success in planting trees and the net effect that has on the Council's progress towards its additional 23,000-tree goal.

**Recommendation 8: That the Council tracks and reports on a) the number of trees it is responsible for planting over the next year, and b) the net impact once trees which have been cut down are also considered.**

v) **Fees and Charges**

29. The Council's schedule of fees and charges operates to deliver on two overriding objectives. The first is income generation, either to cover the cost of providing a service or to generate a surplus which can be used to support other areas of the Council's activity. The second is to support behaviour change by providing an incentive towards pro-social activity or a disincentive towards anti-social activity. However, the Committee recognises that within this area there are many complexities; there may often be a trade-off between the two key objectives – encouraging certain behaviour via pecuniary means tends to indicate subsidy, which does not maximise income. Equally, fees and charges operate in very different commercial contexts. For some, the Council is one of few or the only provider of a service, whereas for others it is operating within a competitive market or it is operating in partnership and the impact of its choices go beyond the Council itself. In recognition of that, some of the Council's fee-levels are regulated, set in discussion with others or even determined by central government, whilst for others the Council has far greater flexibility.
30. The Committee notes that feedback from the public on the consultation shows that a net level of support of 11% for the Council increasing revenue through higher fees and charges. It is possible that this moderate rather than strong level of support may reflect recognition that fees and charges should support behavioural change too; this is certainly the view of the Committee. However, the Committee finds it difficult to explore whether these objectives are being maximised or balanced correctly owing to the variety of factors which influence each particular fee or charge-setting decision. For example, it was suspected that filming charges are low compared to what Oxford University colleges charge. Providing benchmarking data would give a better sense of whether the fees are indeed set at an appropriate level. Likewise, discussion was devoted to whether permits for on-street parking were set at the correct level to deter car use (and simultaneously increasing income), and whether there were any reasons why greater market segmentation could not be employed to allow steeper charges in wealthier areas and comparatively lower charges in poorer ones.
31. As referenced, the Committee is keen that the Council leverages as much as possible the benefits arising from its ability to levy fees and charges, but it does not feel it is able to scrutinise whether it is indeed doing that with the current information. Further, it should not be forgotten that fees and charges are one source of interaction residents and visitors have with the Council. It is important that the Council be able to justify the reasons why it charges what it does on the basis of public transparency. The Committee hopes in future years that that transparency will be provided.

**Observation 3: It is difficult with the current schedule of fees and charges to unpick whether opportunities for income maximisation or positive behavioural change are being taken. The Committee would expect in future years fuller narrative to explain the basis by which proposed fees and charges levels are set.**

## NEXT STEPS

32. The Performance and Corporate Services Overview & Scrutiny Committee does not intend to revisit the budget once it has been passed by Council. However, as noted within the recommendations it hopes to engage in closer ongoing scrutiny of the Council's finances in the forthcoming civic year.

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Annex 1: Draft Cabinet Response to Recommendations

## **REPORT OF THE PERFORMANCE AND CORPORATE SERVICES OVERVIEW & SCRUTINY COMMITTEE: SCRUTINY OF THE COUNCIL'S PROPOSED STRATEGIC PLAN 2023-25**

Cllr Eddie Reeves

Chair of the Performance and Corporate Services Overview & Scrutiny Committee

January 2023

### **RECOMMENDATION**

1. The Cabinet is **RECOMMENDED** to:
  - a) Note the observations contained in the body of this report and to respond to the recommendation with the proposed response in Annex 1, and
  - b) Agree that relevant officers will continue to update Scrutiny for 12 months on progress made against actions committed to in response to the recommendations, or until they are completed (if earlier).

### **REQUIREMENT TO RESPOND**

2. This report contains both observations and a formal recommendation from the Scrutiny Committee. Under section 9FE of the Local Government Act 2000 the Cabinet has a duty to respond to formal recommendations. It does not have to respond to the observations, though it may do so if it wishes.

### **INTRODUCTION AND OVERVIEW**

3. At its meeting on 19 January 2023, the Performance and Corporate Services Overview and Scrutiny Committee considered the Council's proposed Strategic Plan covering the period 2023-2025. The Committee would like to thank all Cabinet members and senior officers for its development, and particularly Cllrs Leffman, Phillips and Enright, who fielded the majority of questions at Committee.
4. The details of the Strategic Plan were included within the Committee's budget papers, which is logical. However, the Committee has decided to write a separate report for reasons of clarity and ease of access for the public.

### **SUMMARY**

5. Cllr Liz Leffman, Leader of the Council, provided an overview of the Council's proposed Strategic Plan for 2023/24 to 2025/26 to the Committee.



6. The 2023-2025 framework was built from nine strategic priorities, 25 commitments and 49 objectives, of which the latter were SMART and would be summarised in a report to Cabinet on a bimonthly basis. This draft Strategic Plan would be considered at Council following approval of the budget.
7. Cllr Glynis Phillips, the Cabinet Member for Corporate Services, added that the nine strategic priorities were grouped into three themes – ‘greener, fairer, healthier’ – and were linked to engagement and consultation feedback received from Oxfordshire Conversation, budget consultation and the resident satisfaction survey.
8. Whilst mainly a continuation of the previous Strategic Plan there were two new objectives which related to the cost of living crisis and the NHS and integrated care system.
9. An annual performance report would capture the achievement, success and challenges throughout the first year of the Strategic Plan. At the end of the fourth quarter, the underlying supporting performance measures across all nine priorities would be reviewed and updated. Targets enabling the delivery of the priorities would also be reviewed, updated and reported within a business management report that was considered at Cabinet on a bi-monthly basis.
10. In response, the Committee explored a number of issues, most notably around which priorities were felt to be the most crucial by the administration; monitoring and reporting arrangements; the benefits and challenges of partnership working; the links between the Strategic Plan and other Budget and Policy Framework documents; green growth and rural transport. The report makes a number of observations and one formal recommendation. These comments focus on i) the relationship between the Strategic Plan and other Budget and Policy Framework documents, and ii) – iv) issues arising from discussion on inequality, partnership working and overlooked commitments.

## **OBSERVATIONS AND RECOMMENDATIONS**

### **i) Budget and Policy Framework**

11. The most important policy documents the Council produces form what is known as the Budget and Policy Framework, those documents which are of such significance that they are not delegated to the Cabinet to agree but must be put before full Council for adoption and within the terms of which all Cabinet decisions must remain. Whilst a Strategic Plan summarises the Council’s high-level ambitions, much of the heavy lifting of seeing those ideals realised is actually achieved through the policies contained within the Budget and Policy Framework. As such, it would be good practice to ensure a clear consistency in approach between the Council’s overarching strategic direction and these policies. The Performance and Corporate Services Committee has provided its comment on the budget and the difficulties it, and therefore perhaps the public also, finds in determining whether the Council’s spending

apportionments reflect its strategic priorities. However, the same is true in relation to the recently-agreed Local Transport and Connectivity Plan, another Policy Framework document. The Committee suggests that they, and the public, should be able to be assured that the Council's stated aspirations are underpinned by a wider policy framework which also aligns with them. The Committee notes that alongside the Strategic Plan lie 49 objectives which will help in illustrating this, but it is of the view that there should be a more direct commentary on how the outline of what the Council has agreed to do in its Budget and Policy Framework aligns with the strategic priorities it has chosen to address.

**Observation 1: That there is not a clear way to see how (or whether) the Council's proposed Strategic Plan corresponds to what it has already committed to do within its Budget and Policy Framework, and if this is a challenge for the Committee it is liable to be even more acute for members of the public.**

## ii) Partnership Working

12. The stated vision of the Council in its Strategic Plan is 'to lead positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county'. Partnership working is clearly foundational to what the Council wishes to achieve, yet the Committee has two points it wishes to make about this in relation to the draft proposals.
13. The first is to recognise that working with others can act as a multiplier, that by partnering with those with particular skills, knowledge and capacity in a certain area – be they private sector, other areas of the public sector or members of the VCS, large or small – well-designed co-working can yield outsized benefits for the Council and for residents. However, for this to be the case it is necessary to have something to multiply in the first place, or you end up with nothing. This is to say that the Committee recognises the core requirement for partnership working, but to note that partnership working does not obviate the need for the Council to achieve certain things irrespective of whether its partners contribute as fully as anticipated. The Strategic Plan is, after all, a strategic plan for the Council, and not a partnership of all its stakeholders. The Committee would prefer to see greater focus on the Council committing to things which it can deliver, rather than being beholden to the performance of partners. If there is no clear dividing line as to what is the Council's responsibility and what is not there is little accountability if priority outcomes committed to are not delivered.

**Observation 2: That the centrality of partnership working to the Council's Strategic Plan could lead to a blurring of responsibility for outcomes. It is important that the Council shows in its strategic plan what, within the areas for which it holds primary responsibility, it intends to achieve or else it will prove difficult to be held directly accountable for outcomes which have not been realised.**

14. The second point is that in view of the centrality of partnership working, the page of the Strategic Plan dedicated to this topic is remarkably selective, focusing on tackling the cost of living crisis and housing Ukrainian refugees. The point is taken that partnership working is a thread which runs throughout the entire document, but in that case why is it necessary to have a dedicated page detailing two particular instances of partnership working? Particularly as there is a page (Local Businesses and Partners) which provides much broader detail on with whom the Council will work with and to what purpose. The specificity does not draw attention to the breadth of partnership working the Council intends to undertake, it narrows its scope. To the Committee, the exact purpose or intention of this page is not clear, and its contents undermine the strong messaging around partnerships elsewhere in the document. If the Committee is unclear, so too is likely to be this messaging for the public. As such, it suggests revisiting this page to reinforce the partnership working message rather than detract from or confuse it.

**Observation 3: That the page on Working in Partnership is more specific than would be expected for presenting a cross-cutting approach. The consequence is to narrow the focus of the Council's partnership working, which the Committee does not believe to be the original intention.**

### iii) Inequality

15. When asked to identify to the Committee whether within the nine priorities put forward there were any particular overriding or core ones, two were identified: the response to climate change, and tackling inequality. The Committee supports these ambitions and has suggestions as to how both might be extended or better reflected within the Strategic Plan. Concerning inequality, the Committee's primary issue relates to what is written above – that notwithstanding the vital importance of partnership-working in addressing it as an issue, the Council must be assured that in and of itself it can move the dial regarding inequalities in those areas for which it has primary responsibility. The area of focus from the Committee, therefore, is not so much the priority itself but the infrastructure the Council has to support its delivery. As a point across the entire Strategic Plan priorities, but most particularly concerning that relating to tackling inequality, the Committee would like to see clear KPIs which can be used to measure the Council's impact in making progress against its strategic priorities. Measurement of performance, however, is not an end in itself; the Council must have the ability to deliver change, and with this issue being one of the Council's two core corporate priorities it must be assured that it has the organisational capacity to effect change. The Committee is keen that the Council has in place the tools to ensure that its skills, structure, knowledge and resourcing are sufficient to address the current and anticipated social problems and resultant inequalities.

**Recommendation 1: That the Council demonstrates due regard to capacity building within the organisation to tackle social problems and resultant inequalities.**

#### iv) Overlooked Issues

16. Although consideration of the Strategic Plan provides opportunity to explore some of the wider issues around the Council's priorities, more prosaically it also affords the Committee the opportunity to make a case for including issues which are not presently in the text. Of these, the Committee puts forward two.
17. The first concerns rural bus services, a topic which touches on multiple strategic priorities – 'put action to address the climate emergency at the heart of our work', 'invest in an inclusive, integrated and sustainable transport network', 'tackle inequalities in Oxfordshire' and 'work with local businesses and partners for environmental, economic and social benefit' most notably. Sufficient service levels, whether there is a bus at all, service standards, whether the bus can be relied upon to be run and keep to schedule, and affordable prices are all core issues for those in rural areas who may wish to use the bus to get to conurbations for employment or recreation, particularly those who are less wealthy. It is the view of the Committee the topic of rural bus services is a nexus where multiple strategic priorities intersect. The Committee would hope that the Council might devote greater space in its Strategic Plan to this issue accordingly owing to the opportunity it affords to make positive contributions to so many of the Council's strategic priorities.

**Observation 4: That the topic of rural bus services acts as a nexus for multiple strategic priorities, meaning progress against which provides progress in many of the Council's priority areas. Accordingly, the Committee would expect greater clarity within the Strategic Plan of the importance of rural bus services.**

18. The second concerns the relative importance of promoting green growth in the county. The Council recognises the urgency required in responding to the effects of climate change, making specific reference to the climate emergency. The challenge it faces is making its own transition to reduced carbon and supporting others in the county to do so in a time where resources are stretched and investment has become historically more expensive to secure. For this to happen, the additional costs involved must largely be covered from trading surpluses rather than subsidy. The Council's response in this regard is intelligent – to seek to facilitate steps which will enable the county to make money from the transition to low carbon by developing and providing the required goods and services. However, there are many steps on the journey, from ideas to objective change on the ground. Intelligent though it is, the Committee is unsure whether the Council's commitment to facilitating research and collaboration is sufficient a contribution, given the importance of this issue, and would suggest that the Council give further thought as to how it might support green growth in addition to its existing commitments.

**Observation 5: That the Council's objective to facilitate research and collaboration to drive environmental innovation may not be sufficiently ambitious a response to Climate Emergency, and it may wish to give further thought as to what else it might do to support local green growth.**

## NEXT STEPS

19. The Performance and Corporate Services Overview & Scrutiny Committee does not intend to revisit the Strategic Plan until a future iteration is developed.

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Annex 1: Draft Cabinet Response to Recommendations

## Overview & Scrutiny Recommendation Response Pro forma

*Under section 9FE of the Local Government Act 2000, Overview and Scrutiny Committees must require the Cabinet or local authority to respond to a report or recommendations made thereto by an Overview and Scrutiny Committee. Such a response must be provided within two months from the date on which it is requested<sup>1</sup> and, if the report or recommendations in questions were published, the response also must be so. **NB Owing to interactions with other constitutional and meeting timeframes, these recommendations must be responded to on the day received.***

*This template provides a structure which respondents are encouraged to use. However, respondents are welcome to depart from the suggested structure provided the same information is included in a response. The usual way to publish a response is to include it in the agenda of a meeting of the body to which the report or recommendations were addressed.*

### Issue: Post-Consultation Budget Proposals 23/24 – 25/26

Lead Cabinet Member(s): Cllr Callum Miller, Cabinet Member for Finance

Date response requested: 24 January 2023

### Response to report:

### Response to recommendations:

Recommendation	Accepted, rejected or partially accepted	Proposed action (if different to that recommended) and indicative timescale (unless rejected)
That the Council reports back to Performance and Corporate Services Scrutiny as large capital projects develop in addition to oversight by Audit & Governance.	Agreed	<i>Cabinet adopted a revised approach to capital governance in July 2022. The purpose is to exercise closer internal scrutiny of the capital portfolio and of high value programmes and projects within it. Cabinet undertook a capital prioritisation exercise in October</i>

<sup>1</sup> Date of the meeting at which report/recommendations were received

## Overview & Scrutiny Recommendation Response Pro forma

		<p><i>2022 which is reflected in the proposed changes to the capital programme (including two additional schemes into the firm programme for 23/24 and a number of high priority schemes in the pipeline) document submitted to Cabinet for decision on 24 January. The revised Capital and Investment Strategy now includes a prioritisation framework – this will be used to assess all future proposed schemes, and any proposed changes in costs/scope/time to existing schemes, before they can be considered in the firm capital programme. The Cabinet Member for Finance and officers would be glad to take part in a workshop with members of the PCSOSC to present these approaches and answer questions.</i></p> <p><i>The Capital Monitoring report is published quarterly and submitted to Cabinet. It is suggested that the PCSOSC considers whether it would like to review this document as a means to scrutinise in-year developments within the capital programme.</i></p> <p><i>To note: it was highlighted at the Committee that there was an omission in the capital prioritisation framework on page 4, the word ‘target’ should be added to the end of bullet point f. This has been amended.’</i></p>
<p>That Cabinet members for Finance and Corporate Services maintain a close ongoing dialogue to ensure effective ongoing monitoring of both the revenue and capital sides of the budget, with said Cabinet members reporting proactively to the committee on any in-year areas of concern as soon as reasonably practicable.</p>	<p>Agreed</p>	<p><i>The Cabinet members for Finance and Corporate Services will continue to collaborate closely over the monitoring of the Council’s performance and budgetary outturn. The key document for this activity is the Business Management and Monitoring report, which is reported to Cabinet on a regular basis. PCSOSC is invited to review this document as a means to scrutinise any areas of concern.</i></p>

## Overview & Scrutiny Recommendation Response Pro forma

<p>That Council ensures a) that directorates' reported service pressures from inflation reflect specific service-level inflation where relevant rather than nation-wide OBR inflation b) that directorates' estimates follow a best practice procedure and are checked at a central level, and c) that in the next budget the Council provides a table showing the inflation outturn versus budgeted estimates.</p>	<p>Agreed</p>	<p><i>(a) Many contracts contain clauses that uprate prices annually in line with inflation; the Council will always seek to negotiate the best value from its contracts through procurement and active contract management. (b) Directorates build their future budget estimates using sector-specific estimates of inflation and their local knowledge of cost and demographic pressures. The Council believe this reflects best practice and will continue to seek any ways to improve estimates through peer review and dialogue with other authorities. (c) The next budget will include a table showing the relevant inflation rate used in budget setting and the latest in-year rate (the outturn will not be available until the end of the financial year in April 2024; the budget will be consulted upon in November 2023).</i></p>
<p>That the Council develops a revenue pipeline of projects whose order of priority is justified by agreed principles, including their contribution towards the Council's strategic aims.</p>	<p>Agreed</p>	<p><i>The Council will develop a set of potential revenue priorities as part of the budget process for 2024/25.</i></p>
<p>That the Cabinet provides within the Budget Council meeting pack a table showing how savings proposals which were reversed after the consultation budget correspond to the feedback and level of support expressed by the consultation.</p>	<p>Agreed</p>	
<p>That the Council gives closer consideration in forthcoming financial years to mainstreaming tackling the climate crisis as a principle of budget design with proposals evaluated at the earliest opportunity according to their impact on the Council's climate targets. This decision making should be able to be evidenced in the</p>	<p>Agreed</p>	<p><i>The Council is committed to tackling the climate crisis and is constantly seeking ways to mainstream this within its policies and procedures. The Council will seek to learn from best practice in other authorities to ensure that its budget decisions are informed by an understanding of their impact on climate targets and that this is evidenced in the next budget.</i></p>



**Overview & Scrutiny Recommendation Response Pro forma**

presentation of the budget and accompanying narrative.		
That the Council works with parish, town, city and district councils to develop a clearer understanding over the financial and legal issues involved in joint working with regards to tree-planting.	Agreed	
That the Council tracks and reports on a) the number of trees it is responsible for planting over the next year, and b) the net impact once trees which have been cut down are also considered.	Agreed	

## Overview & Scrutiny Recommendation Response Pro forma

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### Issue: Strategic Plan

**Lead Cabinet Member(s):** Cllr Liz Leffman, Leader of the Council, Cllr Glynis Phillips, Cabinet Member for Corporate Services

**Date response requested:** 24 January 2023

### Response to report:

### Response to recommendations:

Recommendation	Accepted, rejected or partially accepted	Proposed action (if different to that recommended) and indicative timescale (unless rejected)
That the Council demonstrates due regard to capacity building within the organisation to tackle social problems and resultant inequalities.	Agreed	The council uses workforce planning, organisational development and learning and development activities to ensure it has the skills and capabilities it needs to deliver and design service functions and create new policies and initiatives in line with strategic priorities.

<sup>1</sup> Date of the meeting at which report/recommendations were received