

Section 3 – Finance Tables

Introduction

There are six types of finance table: tables 1-3 relate to all Service Areas, while only some Service Areas have tables 4, 5 and/or 6. Tables 1, 2, 3 and 6 show a Service Area's revenue budget in different presentations. Tables 3 and 6 detail all the changes to the budget. Table 2 shows the impact of the changes in year 1 on each policy line. Table 1 shows the combined impact on each policy line over the 5 year period. Some changes listed in Table 3 impact on just one policy line in Tables 1 and 2, but other changes in Table 3 are split across various policy lines in Tables 1 and 2. Tables 4 and 5 outline a Service Area's capital budget, with table 4 detailing capital expenditure for individual proposals, and funding of the overall programme, by year and table 5 showing how individual capital proposals are funded.

TABLE 1 presents the net budget split by policy line for each of the five years of the Business Plan. It also shows the revised opening budget and the gross budget, together with fees, charges and ring-fenced grant income, for 2017-18 split by policy line. Policy lines are specific areas within a service on which we report, monitor and control the budget. The purpose of this table is to show how the net budget for a Service Area changes over the period of the Business Plan.

TABLE 2 presents additional detail on the net budget for 2017-18 split by policy line. The purpose of the table is to show how the budget for each policy line has been constructed: inflation, demography and demand, pressures, investments and savings are added to the opening budget to give the closing budget.

TABLE 3 explains in detail the changes to the previous year's budget over the period of the Business Plan, in the form of individual proposals. At the top it takes the previous year's gross budget and then adjusts for proposals, grouped together in sections, covering inflation, demography and demand, pressures, investments and savings to give the new gross budget. The gross budget is reconciled to the net budget in Section 7. Finally, the sources of funding are listed in Section 8. An explanation of each section is given below.

- **Opening Gross Expenditure:** The amount of money available to spend at the start of the financial year and before any adjustments are made. This reflects the final budget for the previous year.

- **Revised Opening Gross Expenditure:** Adjustments that are made to the base budget to reflect permanent changes in a Service Area. This is usually to reflect a transfer of services from one area to another.
- **Inflation:** Additional budget provided to allow for pressures created by inflation. These inflationary pressures are particular to the activities covered by the Service Area.
- **Demography and Demand:** Additional budget provided to allow for pressures created by demography and increased demand. These demographic pressures are particular to the activities covered by the Service Area. Demographic changes are backed up by a robust programme to challenge and verify requests for additional budget.
- **Pressures:** These are specific additional pressures identified that require further budget to support.
- **Investments:** These are investment proposals where additional budget is sought, often as a one-off request for financial support in a given year and therefore shown as a reversal where the funding is time limited (a one-off investment is not a permanent addition to base budget).
- **Savings:** These are savings proposals that indicate services that will be reduced, stopped or delivered differently to reduce the costs of the service. They could be one-off entries or span several years.
- **Total Gross Expenditure:** The newly calculated gross budget allocated to the Service Area after allowing for all the changes indicated above. This becomes the Opening Gross Expenditure for the following year.
- **Fees, Charges & Ring-fenced Grants:** This lists the fees, charges and grants that offset the Service Area's gross budget. The section starts with the carried forward figure from the previous year and then lists changes applicable in the current year.
- **Total Net Expenditure:** The net budget for the Service Area after deducting fees, charges and ring-fenced grants from the gross budget.
- **Funding Sources:** How the gross budget is funded – funding sources include cash limit funding (central Council funding from Council Tax, business rates and government grants), fees and charges, and individually listed ring-fenced grants.

TABLE 4 presents a Service Area's capital schemes, across the ten-year period of the capital programme. The schemes are summarised by start year in the first table and listed individually, grouped together by category, in the second table. The third table identifies the funding sources used to fund the programme. These sources include prudential borrowing, which has a revenue impact for the Council.

TABLE 5 lists a Service Area's capital schemes and shows how each scheme is funded. The schemes are summarised by start year in the first table and listed individually, grouped together by category, in the second table.

TABLE 6 follows the same format and purpose as table 3 for Service Areas where there is a rationale for splitting table 3 in two.

Section 4 - F: Assets & Investments

Table 1: Revenue - Summary of Net Budget by Operational Division

Budget Period: 2017-18 to 2021-22

Net Revised Opening Budget 2017-18 £000	Policy Line	Gross Budget 2017-18 £000	Fees, Charges & Ring-fenced Grants 2017-18 £000	Net Budget 2017-18 £000	Net Budget 2018-19 £000	Net Budget 2019-20 £000	Net Budget 2020-21 £000	Net Budget 2021-22 £000
	Assets & Investments							
1,115	Building Maintenance	1,224	-91	1,133	1,133	1,133	1,133	1,133
-3,453	County Farms	-75	-4,329	-4,404	-4,405	-4,413	-4,422	-4,430
5,052	County Offices	5,906	-1,399	4,507	4,488	4,469	3,908	3,910
-	Effective Property Asset Management	-	-	-	-	-	-	-
708	Property Operations & Delivery	1,128	-415	713	713	713	713	713
775	Strategic Assets	782	-2	780	780	780	780	780
4,197	Subtotal Assets & Investments	8,965	-6,236	2,729	2,709	2,682	2,112	2,106
	Future Years							
-	Inflation	-	-	-	94	187	283	379
-	Savings	-	-	-	-	-	-	-
4,197	ASSETS & INVESTMENTS TOTAL	8,965	-6,236	2,729	2,803	2,869	2,395	2,485

Section 4 - F: Assets & Investments

Table 2: Revenue - Net Budget Changes by Operational Division

Budget Period: 2017-18

Policy Line	Net Revised Opening Budget £000	Net Inflation £000	Demography & Demand £000	Pressures £000	Investments £000	Savings & Income Adjustments £000	Net Budget £000
Assets & Investments	-	-	-	-	-	-	-
Building Maintenance	1,115	18	-	-	-	-	1,133
County Farms	-3,453	-	-	183	-	-1,134	-4,404
County Offices	5,052	137	-	-	-75	-607	4,507
Effective Property Asset Management	-	-	-	-	-	-	-
Property Operations & Delivery	708	5	-	-	-	-	713
Strategic Assets	775	5	-	-	-	-	780
	-	-	-	-	-	-	-
Subtotal Assets & Investments	4,197	165	-	183	-75	-1,741	2,729
	-	-	-	-	-	-	-
ASSETS & INVESTMENTS TOTAL	4,197	165	-	183	-75	-1,741	2,729

Section 4 - F: Assets and Investments

December Service Committees

Table 3: Revenue - Overview

Budget Period: 2017-18 to 2021-22

Detailed Plans	Outline Plans
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Ref	Title	2017-18 £000	2018-19 £000	2019-20 £000	2020-21 £000	2021-22 £000	Transformation Workstream	Description
1	OPENING GROSS EXPENDITURE	-	4,160	4,239	4,318	3,857		
F/R.1.001	Base adjustments	4,108	-	-	-	-		Adjustment for permanent changes to base budget from decisions made in 2016-17. CCR revenue staffing budgets moved to Corporate Services.
F/R.1.002	Base adjustment - CCR Phase 1	-48	-	-	-	-		
1.999	REVISED OPENING GROSS EXPENDITURE	4,060	4,160	4,239	4,318	3,857		
2	INFLATION							
F/R.2.001	Inflation	166	94	93	96	96		Forecast pressure from inflation, based on detailed analysis incorporating national economic forecasts, specific contract inflation and other forecast inflationary pressures.
2.999	Subtotal Inflation	166	94	93	96	96		
3	DEMOGRAPHY AND DEMAND							
3.999	Subtotal Demography and Demand	-	-	-	-	-		
4	PRESSURES							
F/R.4.903	Renewable Energy - Soham	183	4	5	4	5		Operating costs associated with the capital investment in Renewable Energy, at the Soham Solar Farm. Links to capital proposal C/C.2.102 in BP 2016-17.
4.999	Subtotal Pressures	183	4	5	4	5		
5	INVESTMENTS							
F/R.5.902	Property Rationalisation Resource	-75	-	-	-	-	Assets, estates & facilities mgmt.	The second year of a phased removal of two-year investment in resource to support a project making better use of the Council's property.
5.999	Subtotal Investments	-75	-	-	-	-		
6	SAVINGS							
F/R.6.107	A&I Rationalisation of Property Portfolio	-154	-	-	-553	-	Assets, estates & facilities mgmt.	Savings generated by the more efficient use of Council properties.
F/R.6.108	Energy Efficiency Fund - Repayment of Financing Costs	-20	-19	-19	-8	-	2 Assets, estates & facilities mgmt.	Savings to be generated from Energy Efficiency Fund capital investment. Element to repay financing costs. Links to capital proposal F/C.2.119
6.999	Subtotal Savings	-174	-19	-19	-561	2		
	TOTAL GROSS EXPENDITURE	4,160	4,239	4,318	3,857	3,960		

Section 4 - F: Assets and Investments

December Service Committees

Table 3: Revenue - Overview

Budget Period: 2017-18 to 2021-22

		Detailed Plans		Outline Plans			Transformation Workstream	Description
Ref	Title	2017-18 £000	2018-19 £000	2019-20 £000	2020-21 £000	2021-22 £000		
7	FEES, CHARGES & RING-FENCED GRANTS							
F/R.7.001	Previous year's fees, charges & ring-fenced grants	-	-1,431	-1,436	-1,449	-1,462		Previous year's fees and charges for the provision of services and ring-fenced grant funded rolled forward.
F/R.7.002	Decrease in fees, charges & ring-fenced grants	137	-	-	-	-		Adjustment for changes to fees, charges & ring-fenced grants reflecting decisions made in 2016-17.
F/R.7.003	Fees and charges inflation	-1	-	-	-	-		Uplift in external charges to reflect inflation pressures on the cost of services.
	Changes to fees & charges							
F/R.7.103	County Farms Investment (Viability) - Surplus to Repayment of Financing Costs	-15	37	16	-4	-		Increase in County Farms rental income resulting from capital investment. Element surplus to repaying financing costs.
F/R.7.104	County Farms Investment (Viability) - Repayment of Financing Costs	-60	-37	-16	4	-		Increase in County Farms rental income resulting from capital investment. Links to capital proposal F/C.2.101.
F/R.7.105	Renewable Energy Soham - Repayment of Financing Costs	-876	-1	-8	100	70		Income generation resulting from capital investment in solar farm at Soham. Element to repay financing costs. Links to capital proposal C/C.2.102 in BP 2016-17.
F/R.7.106	Renewable Energy Soham - Surplus to Repayment of Financing Costs	-183	-4	-5	-113	-83		Income generation resulting from capital investment in solar farm at Soham. Element to surplus to repaying financing costs.
F/R.7.107	Solar PV - Repayment of Financing Costs	-	1	-	-	1		Income generation resulting from installation of solar PV at a further 5 CCC non-school sites. Element to repay financing costs.
F/R.7.108	Solar PV - Surplus to Repayment of Financing Costs	-	-1	-	-	-1		Income generation resulting from installation of solar PV at a further 5 CCC non-school sites. Element surplus to repayment of financing costs.
F/R.7.109	Telecommunications hosting policy	-40	-	-	-	-		Review the Council's mobile telecommunications equipment policy. This will include exploring opportunities to generate revenue income from hosting telecommunications equipment on Council land and property assets and actively promoting better mobile coverage across the county.
F/R.7.120	Income from Rationalisation of Property Portfolio	-393	-	-	-	-		Income generation from alternative use of major office building(s) to provide ongoing revenue streams.
7.999	Subtotal Fees, Charges & Ring-fenced Grants	-1,431	-1,436	-1,449	-1,462	-1,475		
	TOTAL NET EXPENDITURE	2,729	2,803	2,869	2,395	2,485		

Section 4 - F: Assets and Investments

Table 3: Revenue - Overview
Budget Period: 2017-18 to 2021-22

Detailed Plans	Outline Plans
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Ref	Title	2017-18 £000	2018-19 £000	2019-20 £000	2020-21 £000	2021-22 £000	Transformation Workstream	Description
FUNDING SOURCES								
8	FUNDING OF GROSS EXPENDITURE							
F/R.8.001	Budget Allocation	-2,729	-2,803	-2,869	-2,395	-2,485		Net spend funded from general grants, business rates and Council Tax.
F/R.8.003	Fees & Charges	-1,431	-1,436	-1,449	-1,462	-1,475		Fees and charges for the provision of services.
8.999	TOTAL FUNDING OF GROSS EXPENDITURE	-4,160	-4,239	-4,318	-3,857	-3,960		

Section 4 - F: Assets and Investments

Table 4: Capital Programme

Budget Period: 2017-18 to 2026-27

Summary of Schemes by Start Date	Total Cost £000	Previous Years £000	2017-18 £000	2018-19 £000	2019-20 £000	2020-21 £000	2021-22 £000	Later Years £000
Ongoing	17,589	8,304	1,700	1,700	909	1,116	1,116	2,744
Committed Schemes	-	-	-	-	-	-	-	-
2017-2018 Starts	189,691	-	113,958	43,568	6,194	-	11,251	14,720
TOTAL BUDGET	207,280	8,304	115,658	45,268	7,103	1,116	12,367	17,464

Ref	Scheme	Description	Linked Revenue Proposal	Scheme Start	Total Cost £000	Previous Years £000	2017-18 £000	2018-19 £000	2019-20 £000	2020-21 £000	2021-22 £000	Later Years £000	Committee
F/C.	Assets & Investments												
F/C.2.101	County Farms investment (Viability)	To invest in projects which protect and improve the County Farms Estate's revenue potential, asset value and long term viability.	C/R.7.104	Ongoing	3,820	1,320	500	500	500	500	500	-	A&I
F/C.2.103	Local Plans - representations	Making representations to Local Plans and where appropriate following through to planning applications with a view to adding value to County Farms and other Council land, whilst meeting Council objectives through the use / development of such land.		Ongoing	4,284	1,634	350	350	300	300	300	1,050	A&I
F/C.2.111	Shire Hall	This budget is used to carry out essential maintenance and potentially limited improvements required to occupy Shire Hall for a further 10 years, in accordance with the previous Cabinet decision in November 2009.		Ongoing	6,150	4,500	550	550	550	-	-	-	A&I
F/C.2.112	Building Maintenance	This budget is used to carry out replacement of failed elements and maintenance refurbishments.		Ongoing	6,000	600	600	600	600	600	600	2,400	A&I
F/C.2.114	MAC Joint Highways Depot	The Joint Highways Depot Project will facilitate the physical co-location of partner organisations to a single depot site, with joint-working practices implemented initially, with an aspiration to develop shared services in the future.		2017-18	5,198	-	482	482	4,234	-	-	-	A&I
F/C.2.119	Energy Efficiency Fund	Establish a funding stream (value £250k per year, for four years) for investment in energy and water efficiency improvement measures in Council buildings.	F/R.5.002	Ongoing	1,000	250	250	250	250	-	-	-	A&I
F/C.2.240	Housing schemes	The Council is in the fortunate position of continuing to be a major landowner in Cambridgeshire and this provides an asset capable of generating both revenue and capital returns. This will require CCC to move from being a seller of sites to being a developer of sites, through a Housing Company. In the future, CCC will operate to make best use of sites with development potential in a co-ordinated and planned manner to develop them for a range of development options, generating capital receipts to support site development and significant revenue and capital income to support services and communities.	G/R.5.002, G/R.7.002	2017-18	184,493	-	113,476	43,086	1,960	-	11,251	14,720	A&I
	Total - Assets & Investments				210,945	8,304	116,208	45,818	8,394	1,400	12,651	18,170	

Section 4 - F: Assets and Investments

Table 4: Capital Programme

Budget Period: 2017-18 to 2026-27

Ref	Scheme	Description	Linked Revenue Proposal	Scheme Start	Total Cost £000	Previous Years £000	2017-18 £000	2018-19 £000	2019-20 £000	2020-21 £000	2021-22 £000	Later Years £000
F/C. F/C.3.001	Capital Programme Variation Variation Budget	The Council has decided to include a service allowance for likely Capital Programme slippage, as it can sometimes be difficult to allocate this to individual schemes due to unforeseen circumstances. This budget is continuously under review, taking into account recent trends on slippage on a service by service basis.		Ongoing	-3,665	-	-550	-550	-1,291	-284	-284	-706
	Total - Capital Programme Variation				-3,665	-	-550	-550	-1,291	-284	-284	-706
	TOTAL BUDGET				207,280	8,304	115,658	45,268	7,103	1,116	12,367	17,464

A&I

Funding	Total Funding £000	Previous Years £000	2017-18 £000	2018-19 £000	2019-20 £000	2020-21 £000	2021-22 £000	Later Years £000
Government Approved Funding								
Total - Government Approved Funding	-	-	-	-	-	-	-	-
Locally Generated Funding								
Capital Receipts	111,136	3,313	81,583	10,551	2,483	-	13,206	-
Prudential Borrowing	14,514	4,831	2,098	1,700	909	1,116	1,116	2,744
Prudential Borrowing (Repayable)	-107,823	-	31,977	33,017	3,711	-13,542	-6,155	-156,831
Ring-Fenced Capital Receipts	4,800	-	-	-	-	600	4,200	-
Other Contributions	184,653	160	-	-	-	12,942	-	171,551
Total - Locally Generated Funding	207,280	8,304	115,658	45,268	7,103	1,116	12,367	17,464
TOTAL FUNDING	207,280	8,304	115,658	45,268	7,103	1,116	12,367	17,464

Section 4 - F: Assets and Investments

Table 5: Capital Programme - Funding

Budget Period: 2017-18 to 2026-27

Summary of Schemes by Start Date					Total Funding £000	Grants £000	Develop. Contr. £000	Other Contr. £000	Capital Receipts £000	Prud. Borr. £000	
Ongoing					17,589	-	-	160	3,313	14,116	
Committed Schemes					-	-	-	-	-	-	
2017-2018 Starts					189,691	-	-	184,493	112,623	-107,425	
TOTAL BUDGET					207,280	-	-	184,653	115,936	-93,309	

Ref	Scheme	Linked Revenue Proposal	Net Revenue Impact	Scheme Start	Total Funding £000	Grants £000	Develop. Contr. £000	Other Contr. £000	Capital Receipts £000	Prud. Borr. £000	Committee
F/C.	Assets & Investments										
F/C.2.101	County Farms investment (Viability)	C/R.7.104	-3,116	Ongoing	3,820	-	-	-	422	3,398	A&I
F/C.2.103	Local Plans - representations		-	Ongoing	4,284	-	-	10	618	3,656	A&I
F/C.2.111	Shire Hall		-	Ongoing	6,150	-	-	150	2,273	3,727	A&I
F/C.2.112	Building Maintenance		-	Ongoing	6,000	-	-	-	-	6,000	A&I
F/C.2.114	MAC Joint Highways Depot		-183	2017-18	5,198	-	-	-	4,800	398	A&I
F/C.2.119	Energy Efficiency Fund	F/R.5.002	-550	Ongoing	1,000	-	-	-	-	1,000	A&I
F/C.2.240	Housing schemes	G/R.5.002, G/R.7.002	-	2017-18	184,493	-	-	184,493	107,823	-107,823	A&I
	Total - Assets & Investments		-3,849		210,945	-	-	184,653	115,936	-89,644	
F/C.	Capital Programme Variation										
F/C.3.001	Variation Budget		-	Ongoing	-3,665	-	-	-	-	-3,665	A&I
	Total - Capital Programme Variation		-		-3,665	-	-	-	-	-3,665	
	TOTAL BUDGET				207,280	-	-	184,653	115,936	-93,309	