

Business Plan and Budget 2025/26 – 2029/30

To: Highways and Transport Committee

Meeting Date: 21 January 2025

From: Executive Director of Place and Sustainability
Executive Director of Finance and Resources

Electoral division(s): All

Key decision: No

Executive Summary: This report summarises the draft 2025-30 Business Plan and Budget, as presented to the Strategy, Resources and Performance Committee on 17 December 2024, related to this committee, including progress updates on the Council's Strategic Framework and seven ambitions.

Recommendations: The Committee is asked to:

- a) Consider and scrutinise the proposals relevant to this Committee within the Business plan and Budget 2025-26 – 2029-30 put forward by the Strategy, Resources and Performance Committee, 17 December 2024;
- b) Recommend changes and/or actions for consideration by the Strategy, Resources and Performance Committee at its meeting on 28 January 2025 to enable a business plan and budget to be proposed to Full Council on 11 February 2025; and
- c) Receive the fees and charges schedule for this Committee attached at Appendix 2.

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1. Creating a greener, fairer and more caring Cambridgeshire

1.1. The Strategic Framework 2023-28 sets out the Council's high-level approach for achieving the vision of a greener, fairer and more caring Cambridgeshire through seven 'ambitions':

- Ambition 1: Net zero carbon emissions for Cambridgeshire by 2045, and our communities and natural environment are supported to adapt and thrive as the climate changes
- Ambition 2: Travel across the county is safer and more environmentally sustainable
- Ambition 3: Health inequalities are reduced
- Ambition 4: People enjoy healthy, safe, and independent lives through timely support that is most suited to their needs
- Ambition 5: People are helped out of poverty and income inequality
- Ambition 6: Places and communities prosper because they have a resilient and inclusive economy, access to good quality public services and social justice is prioritised
- Ambition 7: Children and young people have opportunities to thrive

1.2. As the primary statement of the Council's strategic direction, the Strategic Framework is the main reference point for everything the Council plans and delivers for local communities. The refreshed Strategic Framework, approved by the Strategy, Resources and Performance Committee in October 2024, sets out the progress the Council has made towards delivering the seven ambitions since they were launched in April 2023.

1.3. The Council aims to achieve these ambitions by becoming 'Closer to Communities', working with residents and partner organisations to make services more responsive to the diversity of people and places in Cambridgeshire. Doing this effectively requires the Council to be an evidence-led, listening organisation that is responsive to resident priorities. The annual Quality-of-Life Survey enables the Council to have an ongoing dialogue with residents so it can understand what matters most to Cambridgeshire's people and communities. The insights generated from this annual survey, together with resident feedback from the Council's budget engagement and consultation exercises, inform the development of the Council's business planning priorities and allows it to track delivery progress of the seven ambitions.

2. Background

2.1 The draft 2025-30 Business Plan and Budget, presented to the Strategy, Resources and Performance Committee at its meeting on 17 December 2024, details how the Council will continue delivering against its seven ambitions, respond to resident feedback and set a legal budget.

- 2.2 This committee, alongside other Policy and Service committees will consider the draft business plan and budget proposals, and any feedback will be presented to the Strategy, Resources and Performance Committee at its next meeting 28 January 2025 for consideration of recommending budget proposals to Full Council on 11 February 2025.
- 2.3 At this stage, the Council is projecting to see a net increase of general funding of £32.8 million. This comprises a 4.99% increase in Council Tax, changes to the taxbase for Council Tax, increased business rates income and a net increase in general government grants.

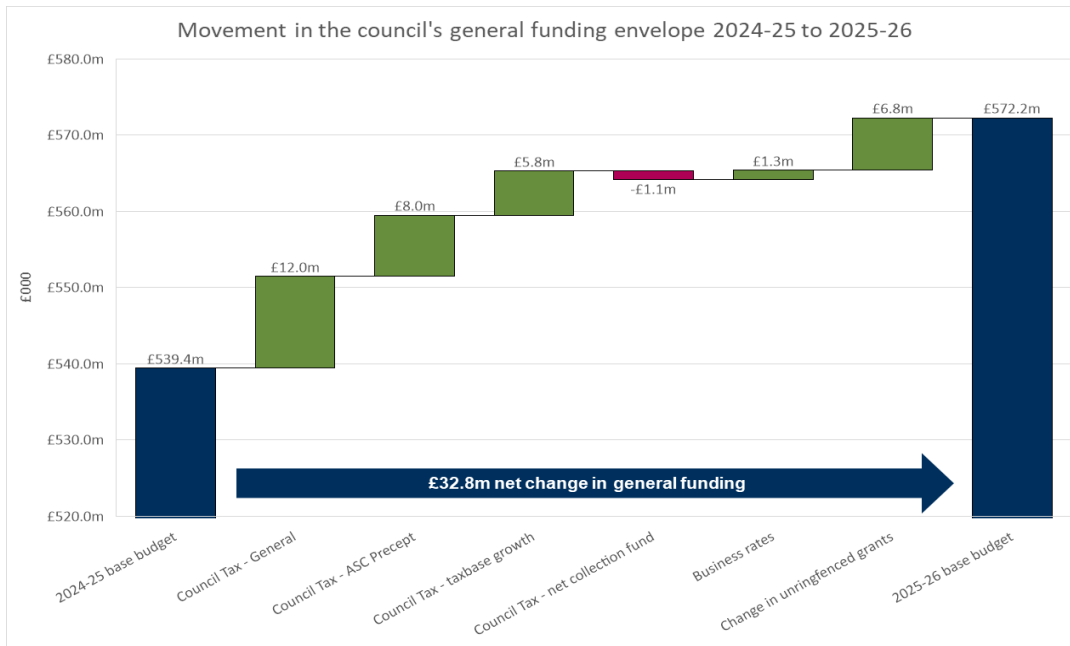


Chart 1 – Movement in funding envelope 2024-25 to 2025-26

- 2.4 Following updates to pressure projections, a projected budget gap of £39 million for 2025-26 was reported in an update to the Strategy, Resources and Performance Committee on 31 October 2024, an increase of £16 million from the previous business plan forecasts. Whilst the budget of the Council is increasing year on year, allowing it to continue investing in important local services, the budget is not growing fast enough to keep pace with the pressures arising from the issues described at Section 2.7 of the report. Latest estimates now show over £75 million of cost pressures, offset by a £32.8 million increase in general funding and £8.5 million increase in ring-fenced grants, giving a gap to find of £34.2 million for 2025-26.

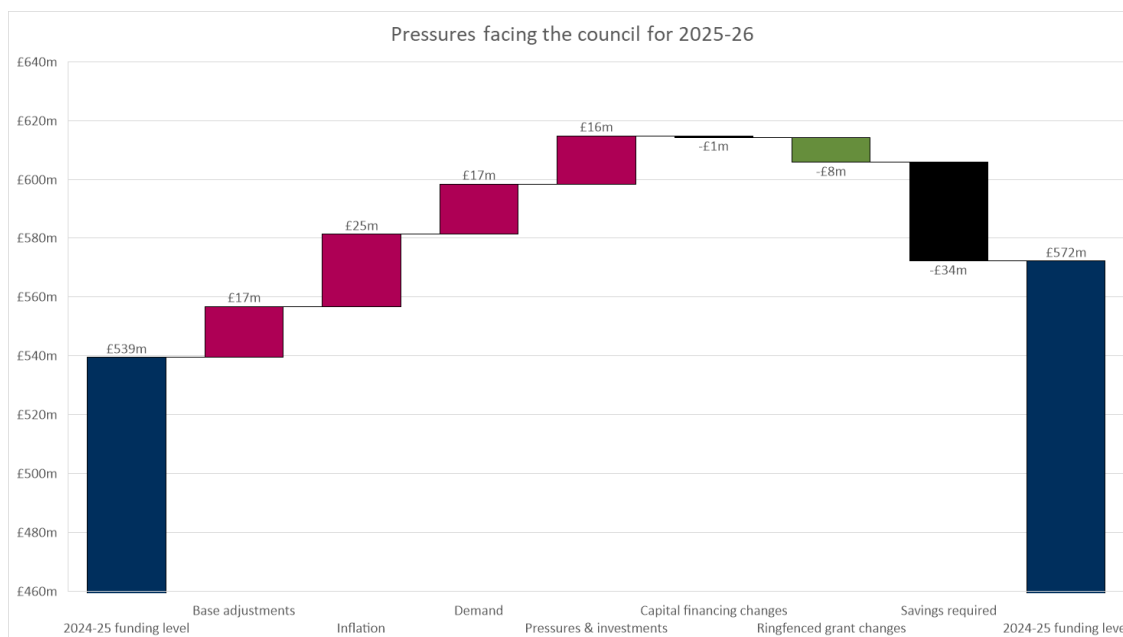


Chart 2 - Pressures facing the council for 2025-26

2.5 The overall impact of the additional investments the Council is making and the compound pressures set out in Chart 2 above, means that to secure a legal budget, the Council is required to find efficiencies/savings, or additional income, of £34 million for 2025-26.

2.6 To achieve this sustainably, the Council will need to change the way it operates at an organisation-wide level so that it can drive maximum economic, social and environmental value from the services it provides and commissions. 'Our Future Council' change strategy, approved by the Strategy, Resources and Performance Committee in October 2024, sets out a long-term vision for reshaping the way the Council operates. The strategy will help enable the Council to remain financially sustainable over the medium to long term and retain the capability and capacity to deliver its ambitions. In addition, each of the Council's five directorates have developed proposals for the coming years that will allow the Council to continue investing in priorities that will deliver its ambitions, whilst making savings through careful recalibration of the way services are provided.

	£m	£m
Pressures, investments and adjustments	75.5	
Budget Changes		75.5
Less funding changes:		
Change in ringfenced grants		-8.5
Change in general grants	-6.8	
Proposed Council Tax increase	-20.1	
Council Tax taxbase and collection fund	-4.6	
Business rates income	-1.3	
General funding increase		-32.8
Funding envelope changes		-41.3
Total gap to find		34.2
Savings identified	-32.6	
Changes in income, excluding schools	-1.3	
Add: reverse out previous year reserves budget	11.8	

	£m	£m
Less: reserves use	-12.1	
Total Gap remaining		0.0

Table 1 - How the balanced budget is arrived at

- 2.7 Against that context, the report includes a further forecast for 2026-27 to 2029-30. This brings into focus key change programmes that have begun or will begin in 2025 to help determine the future shape and funding of the Council to achieve a balanced budget in each of the years remaining of the current Strategic Framework. Nevertheless, the Council continues to have a budget gap in the remaining years of the medium-term:

Year	2026-2027	2027-2028	2028-2029	2029-2030
Latest unidentified savings gap	£17.7 million	£10.2 million	£21.8 million	£23.6 million

Table 2 - Revised medium-term budget gaps

- 2.8 The Council is continuing to invest capital funding in the county's infrastructure, such as schools, roads and social care facilities. The full capital programme for 2025-30 (and onwards to 2035) is set out in tables 4 and 5 of Appendix 1, along with indicative sources of funding available. The programme for 2025-26 proposes a total budget of £140 million for capital expenditure, and a medium-term programme of £881 million

	Prev Years £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	2029-30 £000	Later Yrs £000	Total £000
Children, Education and Families	168,424	44,495	85,083	40,072	16,076	9,644	11,487	375,281
Adults, Health and Commissioning	462	8,544	19,857	18,683	15,451	15,653	29,650	108,300
Place and Sustainability	153,188	73,215	44,486	20,949	19,367	1,592	12,460	339,257
Finance and Resources	13,813	11,768	6,874	3,411	3,432	2,643	9,288	51,229
Strategy and Partnerships	4,753	1,189	170	30	-	-	-	7,117
Total Budget	340,640	139,211	156,470	83,145	54,326	29,532	62,885	881,184

Table 3 - Capital Programme by Directorate 2025-30

- 2.9 The total programme for 2025-26, as it currently stands, requires £139.2 million of funding, which includes £56 million from borrowing. The cost of capital is expected to continue rising over the medium-term, exceeding £46 million by 2027-28. Although the capital programme has been prioritised to ensure that the expected cost of capital is within the prudential limit set by the capital strategy for 2025-26, the Council is very close to the limit in all years of the medium-term, and so re-prioritisation may be required if there are any further capital spend requirements.

- 2.10 Subsequent to these projections made in early December 2024, the provisional local government finance settlement was announced on 18 December 2024. This confirmed

several grant allocations for the Council for 2025-26, broadly in line with expectations. In particular, an increase in the social care grant of nearly £6.5 million (ringfenced to both children's and adults care) provides funding to underpin inflationary and demand pressures, and a new £1.5 million children's prevention grant is likely to fund commitments in the business plan. The provisional settlement had several gaps that are awaiting the final settlement in February 2025, particularly confirming how much funding councils would get to offset the increase in employers' national insurance, and ultimately it is not until the final settlement that funding numbers can be fully confirmed. Broadly speaking though, notwithstanding that, the provisional settlement was in line with expectations and estimates made in this draft business plan.

- 2.11 At the same time, the Council is receiving updated taxbase and business rates estimates from district councils, and therefore a full update of the draft business plan will be presented to the Strategy, Resources and Performance Committee in January 2025.

3. Place and Sustainability Directorate Overview

- 3.1 Overall, it is proposed the Place and Sustainability Directorate will receive a £121 million gross budget in 2025-26, including total growth of £11 million. This budget will support continued investment in services the directorate delivers and commissions, including waste disposal, flood risk management, nature and biodiversity management, highways maintenance, road safety, active travel, major infrastructure delivery. Through these services, the Council will further realise the aims of Strategic Framework Ambitions 1, 2 and 6.
- 3.2 The delivery of services by Place and Sustainability takes place against a backdrop of an increasing national focus on the role of local government in achieving the central government's missions to drive economic growth and support the transition to Net Zero. Much of this activity will be delivered in partnership with the Cambridgeshire and Peterborough Combined Authority (CPCA), district councils, the Greater Cambridge Partnership, local business and institutions.
- 3.3 The recently published CPCA 'Shared Ambition' document sets out a framework of 14 joint commitments across these partner organisations to drive economic growth and development across Cambridgeshire and Peterborough until 2050.
- 3.4 The 'Shared Ambition' will support the development of a 'Local Growth Plan' for the region that will be submitted to central government to support the National Industrial Strategy. As such, the directorate will be leading on the production of an Economic Framework for the Council to clarify and confirm its strategic role with partners.

Highways and Transport

- 3.5 The work of the directorate impacts on the lives of everyone living, working, learning and travelling through Cambridgeshire every day. For example, the directorate is responsible for maintaining over 4,600km of carriageway, 2,936km of footways and cycleways, 950 road bridges, 142 pedestrian and cycle bridges, 108,751 gullies and 54,286 streetlights across the county and each year repairs around 60,000 potholes.

- 3.6 The highway network is a key enabler of economic growth and enables places and communities to prosper. This economic growth and development requires management and oversight by the Council. For example, between 2016/17 and 2018/19, streetworks permits and permit change requests slowly increased to approximately 26,000 permit applications and 13,000 permit change requests, then peaked in 2023/24 at approximately 48,000 permit and permit change requests, which is predicted to be the same for this year (2024/25) and next year with the delivery of Building Digital UK's Project Gigabit. There was a slight dip in 2020/21, due to restrictions on works relating to the Covid-19 pandemic.
- 3.7 As such, the directorate expects to increase income by almost £3 million over 2025-26 – 2026-27 through increases in fees and demand for Street Works permits, parking management and for developers accessing Highways Development Control, to ensure the Council is managing the implications that economic growth will have on the highway.
- 3.8 Historic underinvestment has resulted in a significant backlog of repairs and persistent resident concerns about road maintenance. To address these issues, it is proposed that investment of over £56 million is made in relation to highways in 2025-26. To enable this, the proposed Budget and Business Plan includes growth of £3 million in revenue for 2025-26. A further £2m is also included for 2026-27.
- 3.9 This builds on the investment made in 2024/25 which has enabled a total capital programme of £80m for highways and transport. To date, in 2024/25 this programme has delivered the following:
- **Capital Maintenance:** works are progressing well across a high-volume of schemes with a significant number of projects on track to be delivered within the 2024/25 budget year. So far, 396 projects have been delivered covering structures, roads, drainage, paths and signals workstreams.
 - **Complex Infrastructure:** Overall work is progressing well for several schemes, including the completion of March Broad Street (Future High Street) and Swaffham Heath crossroads safety project.
 - **Delivering Transport Strategy Aims:** work is progressing well, key improvements, such as the Fen Ditton footpath improvements, will be completed by January 25, and a Section 106 funded improvement linked to Northstowe is also on track for Q4 delivery in 2024/25.
 - **Local Highway Improvements:** the previous year's programmes are largely closed out with only four projects from before the 2023/24 round remaining for delivery. 26 remain from the 2023/24 round, with all planned for completion before end of August 2025. Work has also now started on the 2024/25 programme, which was approved by the Committee in October 2024. 44 projects have been completed since the start of this financial year.
 - **20mph Programme:** the previous year's programmes are still being closed out with six projects planned for delivery in Quarter 4.

- 3.10 In 2025/26, it is proposed that there will be an additional £20 million of investment in planned capital maintenance.
- 3.11 This additional £20 million in capital spend will be allocated to highway improvements and will target roads, pavements, drainage and flood resilience systems, bridges, safety barriers, traffic signals, public rights of way and cycleways. A revised and more transparent prioritisation process has now been implemented and was approved by the Committee in December 2024. This will ensure this investment is targeted to areas most in need.
- 3.12 Furthermore, £550k is proposed be invested in the redesign of the core highways maintenance and management function to improve the customer experience, responsiveness and performance of this key frontline service. The remaining £450k will be allocated to improve the day-to-day delivery of drainage, flood resilience, tree, vegetation and weed management.
- 3.13 The additional investment is coupled with significant improvement programme in the delivery of highways services which includes the following key workstreams:
- **Asset Strategy:** A new asset management system was procured in 2024; this will be fully implemented by spring 2025 and will modernise and increase efficiency and effectiveness of asset management activities. The approach to asset investment prioritisation has been significantly enhanced and a new asset and data strategy will be developed in 2025 to further ensure the most effective allocation of resources.
 - **Procurement Strategy:** Building on strategic analysis already undertaken in 2025 we will introduce and execute a strategy for the procurement of the range of highways and transport services that complement our internal activities. This provides an opportunity to review a wide scope of services and associated contracts and delivery models, to ensure we are achieving best value for the customer.
 - **Customer Focused -** In 2024 the service undertook significant work to improve correspondence management practises to improve service responsivity. Work will continue in 2025 to improve all aspects of the customer journey to ensure proactive, clear, accessible and readily available information is provided to customers and to ensure the customer is the fundamental consideration at the heart of all service activities.
 - **Place Based approach:** We are working to ensuring our services are more targeted to the communities they serve and tackling the risk of silo working by better integrating services.
- 3.14 Whilst there is significant investment proposed, the directorate is also focusing on being efficient and effective. In addition, the directorate expects to be able to drive contract efficiencies of approximately £500k by working with its highway's contractors more effectively.
- 3.15 The Council continues to deliver its targets in relation to Net Zero and ensuring it responds to climate change. The directorate has enabled the Council to reduce its direct carbon emissions by 42%. The Council also plans to deliver significant upgrades in the county's electric vehicle charging infrastructure over the coming three years through a multi-million-

pound central government grant, and it is also investing £6 million in streetlighting to cut its own energy costs through the installation of LED bulbs.

3.16 Furthermore, this budget enables resources to continue to be allocated to deliver other strategic priorities relating to Active Travel, Road Safety and Traffic Management. Examples of key projects and initiatives being delivered in these areas include:

- Safer Routes to School and other road safety education initiatives.
- Active Travel scheme delivery and promotion of sustainable transport.
- Management and maintenance of the Councils traffic signals.
- Management of the Busway and Park and Ride.
- Regulation of traffic, and Traffic Management Centre activities.

Heading	2025-26 £000	Comments
Opening gross budget	107,453	
Base adjustments	4,266	Adjustments during previous year's detailed budgeting, relating to gross/income changes or small transfers between directorates
Revised opening gross budget	111,719	
Inflation	4,166	A range of inflationary increases including uplifts to the waste PFI contract and higher land-fill tax burden
Demography and Demand	47	A demography and demand increase for the Coroner Service arising from local population growth
Pressures	676	A range of proposals to offset pressures including increased costs related to income generating council energy projects, as well as National Insurance Contributions
Investments	3,675	A range of proposals are set out in Table 3 at Appendix 1, with a number highlighted referenced in the table below. These build on similar investments made in 2024-25, and will support further improvement in the highways, safety improvements, the road user experience and Active Travel.

Heading	2025-26 £000	Comments
		This also fund the capital financing costs of the £40 million capital investment in highways maintenance
Use of Reserves	2,423	
Savings	-1,692	A range of proposals are set out in Table 3 at Appendix 1, with a number highlighted referenced in the table below. These include redesigning management and service structures, lower energy costs and contracting efficiencies in highways
Closing gross budget	121,014	
Opening income budget	-34,654	
Income base adjustments	-1,410	Adjustments during previous year's detailed budgeting, relating to gross/income changes or small transfers between directorates
Revised opening income budget	-36,064	
Income inflation	-414	
Income generation	-1,884	Income generation from council owned energy projects, as well as increased fees for Highways Development Management and StreetWorks permit applications from third party contractors
Income grant changes	7	
Closing income budget	-38,355	
Closing net budget	82,659	
Total growth	10,987	
Change in gross budget	9,295	
Change in net budget	9,860	
Change in net budget %	13.5%	

Table 4 – Place and Sustainability budget position 2025-26

Proposal and Table reference number	2025-26 £000	2026-27 £000	2027-28 £000	Detail
Highways Investment (Table 3 - C/R.5.135)	3,000	2,000		This investment will support further improvements in the highway and will target roads, pavements, drainage systems, public rights of way and cycleways in poor repair. This would be on top of further investment made in

Proposal and Table reference number	2025-26 £000	2026-27 £000	2027-28 £000	Detail
				2024-25. This will focus on road user safety, active travel and will be based on a planned maintenance approach. This will enable £20 million of capital investment and a further £1 million of revenue investment in 2025-26 onwards, plus £2 million in 2024-25 and a further £2 million in 2025-26 onwards to fund the capital financing costs of the £40 million capital investment in highways maintenance
Street Lighting Savings (Table 3 - C/R.7.221)		-301	72	Capital investment is planned to replace lighting with LED lights that will deliver savings on energy
Contract Efficiencies (Table 3 - C/R.7.236)	-534			Whilst a budget has been allocated for contract inflation, the highways service will work with its contractors to deliver efficiencies to enable the saving to be delivered
Investment for Income (Table 3 - C/R.5.137, C/R.5.138)	331			Proposed investment in the street works team and Highways Development team to enable enhanced income to be generated
Income (Table 3 - C/R.8c.150, C/R.8c.151, C/R.8c.154)	-2,727			Increased income from StreetWorks, highways development control and pricing to enable full cost recovery for existing resident parking schemes

Table 5 – Highlights of proposed Place and Sustainability investments and savings 2025-26 – 2027-28 relating to Highways and Transport

The medium-term financial plan for the services in the remit of this committee is outlined in Table 6 below:

£000	2025-26 gross to net		Net budget				
	Spend	Income	2025-26	2026-27	2027-28	2028-29	2029-30
Executive Director	347	-1,087	-741	-329	50	601	1,017
Infrastructure and Project Delivery	36,646	-9,263	27,383	34,625	35,329	34,919	36,526
Transport and Connectivity	17,206	-18,267	-1,061	-1,176	-1,015	-1,023	-1,029
Total	54,198	-28,618	25,581	33,121	34,364	35,519	36,514

Table 6 – medium-term financial plan

4. Funding

4.1 The Council draws its funding from two main sources – government grants and locally generated revenue (predominantly council tax, as well as business rates, and then charging for services).

Government Grants

4.2 An additional grant towards highway maintenance is expected to be provided by the government via the CPCA in time for the start of the 2025/26 year. This is estimated to be approximately £8m in value. In discussion with Members, officers will identify how this additional maintenance funding will be best allocated across the Business Plan before it is finalised for consideration by Full Council.

4.3 In addition, the following revenue grants are expected for 2025/26, feeding into the Business Plan financial tables:-

- PFI Grant – Streetlighting -£3,944K
- Bikeability Grant -£260K
- Public Health Grant -£166K

Fees and charges

4.4 The total fees and charges budget for the Place and Sustainability Directorate for 2025-26 is £31.4m. Examples of these fees and charges are charges for highways development management, car parking and permitting.

Car Parking Fees

4.5 It is to be noted that tariffs for parking in on-street pay and display bays in the city of Cambridge are proposed to be increased. The on-street car parking account is one of the sources of funding for Highways and Transport management by the Council.

Residents Parking Scheme

- 4.6 Permit fees are increasing to ensure that the schemes cover the full running costs, including back-office, patrolling and enforcement, and to ensure they are cost-neutral to the Council.
- 4.7 In accordance with the Council's scheme of financial management, Executive Directors are responsible for annually reviewing the levels of fees and charges, in consultation with the Section 151 Officer, and presenting a schedule of fees and charges to the relevant service committee. The planned fees and charges within the remit of this committee are attached at Appendix 2.

5. Capital

- 5.1 Table 7 provides a summary of the Capital Programme relevant to this committee.

	Prev Years £m	2025-26 £m	2026-27 £m	2027-28 £m	2028-29 £m	2029-30 £m	Later Yrs £m	Total £m
H&T Capital Programme	87.866	89.260	52.396	29.667	27.667	2.275	17.800	307.211
Proportion of Capital Programme Variation		-24.694	-11.008	-8.969	-8.283	-0.683	-5.349	-58.986
Proportion of Capitalisation of Interest Costs		0.084	0.051					0.135
Total	87.866	64.650	41.439	20.958	19.384	1.592	12.451	248.360

Table 7

- 5.2 Table 8 provides a summary of how this is funded.

Funding	Total funding £000	Previous Years £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	2029-30 £000	Later Years £000
Government Approved Funding								
Department for Transport	122,535	28,301	31,551	26,437	17,308	18,118	820	0
Specific Grants	4,625	267	308	1,310	2,410	150	60	120
Total – Locally Generated Funding	127,160	28,567	31,859	27,747	19,718	18,268	880	120
Locally Generated Funding								
Agreed Developer Contributions	1,299	468	831					
Anticipated Developer Contributions	5,195		678	499	731			3,278
Prudential Borrowing	78,619	35,557	19,916	12,811	208	883	663	8,560
Prudential Borrowing (Repayable)								
Other Contributions	36,087	23,293	11,357	382	301	233	29	493
Total – Locally Generated Funding	121,200	59,318	32,791	13,692	1,240	1,116	712	12,331
TOTAL FUNDING	248,360	87,886	64,650	41,439	20,958	19,384	1,592	12,451

5.3 The capital programme for this committee comprises £64.650m of expenditure in 2025-26 and a further £83.373m up to 2030. Full details are provided in tables 4 and 5 in Appendix 1 to this report, but the key areas are summarised in Table 9 below.

Capital Delivery Workstream	25/26 Budget Allocation
Capital Maintenance Programme	£52m
Local Highway Improvements	£1.1m
Delivery Transport Strategy Aims (inc. 20mph projects)	£1.6m
Road Safety	£0.6m
Capital Improvement Programme (inc. Strategic & Complex infrastructure)	£28m
Street Lighting LED Programme	£8.3m

Table 9

5.4 Following £20m capital investment in highways maintenance in 2024-25, there is a further capital investment of £20m in both 2025-26 and 2026-27 years being proposed.

5.5 In 2025/26, this funding is proposed to be allocated across different asset types including carriageways, drainage and structures as follows:

Asset Type	24/25 £m	25/26 £m
Carriageways (structural and surface treatments)	6.6	8.8
Peat Soil Affected Roads	3	2
Footpaths (structural and surface treatments)	2	1.5
Active Travel Routes	2	1
Drainage	2	3
Structures	1	1
Signals	1	1.5
Road markings & Signage	1.5	0.5
Public Rights of Way	0.5	0.5
Enabling Resources and Technology	0.4	0.2
Totals	20	20

Table 10

6. Significant Implications

Finance implications

- 6.1 The proposals set out the response to the financial context and the need to review our service offer and model to maintain a sustainable budget. The full detail of the financial proposals and impact on budget are outlined in the tables in Appendix 1. Proposals will seek to ensure that we make the most effective use of available resources and are delivering the best possible services given the reduced funding.

Legal implications

- 6.2 The Monitoring Officer considers that the proposals for consultation and decision making on the budget fulfil the statutory requirements set out below with regard to setting the amount of Council Tax for the forthcoming year and to set a balanced budget: • S30 (6) Local Government Finance Act 1992 (the 1992 Act). This section requires that Council Tax must be set before 11 March, in the financial year preceding that for which it is set. • S32 the 1992 Act. This section sets out the calculations to be made in determining the budget requirements, including contingencies and financial reserves. • S33 the 1992 Act. This section requires the Council to set a balanced budget. • S25 (1) Local Governance Act 2003 (the 2003 Act). The Chief Finance Officer of the Authority must report to it on the following matters: - (a) the robustness of the estimates made for the purposes of the calculations; and (b) the adequacy of the proposed financial reserves. • S25 (2) the 2003 Act. When the Council is considering calculations under S32, it must have regard to a report of the Chief Finance Officer concerning the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves. The legislation that governs local government will continue to be reviewed across this parliamentary term and the business plan will be kept under review to see if changes are needed as the changes in legislation are made available and clarified. Members will be given separate guidance in relation to their responsibilities in setting the budget.

Risk implications

- 6.3 Services have considered risk in developing the proposals for investment and savings shown in the financial plan and these will be reflected in their usual risk management arrangements. There is a risk that budget proposals will impact on delivery of the Council's Strategic Framework, but this will be monitored, and appropriate action taken. There is a risk that assumptions within these proposals are incorrect. Due diligence has been undertaken, as well as assessment within the reserves to mitigate such risks.

Equality and Diversity implications

- 6.4 The Strategic Framework sets out Cambridgeshire's approach to strengthening the county and how it will interact with its customers and improve access to services and information. It contains specific investment to support vulnerable adults and children in Cambridgeshire. The equalities implications of the long-term strategies already approved were considered as part of the development of those strategies. In order for the Council to fulfil its legal requirements under the Public-Sector Equality Duty, individual Equality Impact Assessments will be done on the delivery plans for the respective budget decisions at the stage when plans for implementation are drawn up. These can be made available to all elected members during the decision-making process so that the full equality implications of proposals are understood, inform final decisions and due regard is paid to the Equality Duty.

6. Source Documents

- 6.1 [Our Future Council – Change Strategy](#)
- 6.2 [Agenda Item 5 \(Business Planning and Budget Setting 2025/26 – 2029/30\)](#)