



Section 3: Detailed Finance Tables

Revenue: 2025-30

Capital: 2025-35



Detailed Finance Tables

Introduction

There are five types of finance tables in our Business Plan. Tables 1-3 relate to all directorates for revenue, while only some directorates have tables 4 & 5 showing the capital programme. Tables 1, 2 & 3 show a directorate's revenue budget in different presentations.

- Table 1 shows the combined impact of budget changes on directorates and service budget lines over the five year medium-term.
- Table 2 shows the impact of changes in the first year on each directorate and service budget line.
- Table 3 shows the detailed changes, line-by-line, to each directorate's budget

Tables 4 and 5 outline directorates' capital budget, with Table 4 detailing capital expenditure for individual proposals, and Table 5 showing how individual capital proposals are funded.

Table 1

This presents the net budget split by service budget 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 2025-26 split by service budget line. The purpose of this table is to show how the budget for a directorate changes over the period of the Business Plan.

Table 2

This presents additional detail on the net budget for 2025-26 split by service budget line. The purpose of the table is to show how the budget for each line has been constructed: inflation, demography and demand, pressures, investments, savings and income are added to the opening budget to give the closing budget.

Table 3

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.

The numbers for proposals in table 3 need to be read recurrently – in other words a budget increase in a given year is taken to be permanent (because it adds to the closing budget, which becomes the next year's opening budget). A one-off or temporary budget change is shown with a number that contras the original entry. For example a one-off saving of £500k in 2025-26 would show as a -£500k in 2025-26 and a reversing entry of +£500k in 2026-27.

At the top Table 3 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 8. Finally, the sources of funding are listed in Section 9. 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 directorate. This is often to reflect a transfer of services from one area to another, or budget changes made in-year in the previous year.

- **Inflation:**

Additional budget provided to allow for pressures created by inflation. These inflationary pressures are particular to the activities covered by the directorate, and also cover staffing inflation.

- **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 directorate. 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.

- **Priorities & Investments:**

These are proposals where additional budget is provided to support the ambitions and priorities of the council

- **Use of reserves:**

This shows the change in budget for reserves draw-downs, used to fund specific service lines in the main directorate tables, or used to contribute to overall funding in the corporate table (section H). For directorates, these numbers are not necessarily the absolute value of reserves being used, just the budget changes. A list of actual reserves uses can be found in section 2 of the business plan (the medium-term financial strategy).

- **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 directorate after allowing for all the changes indicated above. This becomes the Opening Gross Expenditure for the following year.

- **Income:**

This lists the fees, charges and grants that offset the directorate'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 directorate 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 funding from Council Tax, business rates and government grants), fees and charges, and individually listed ring-fenced grants.

Table 4

This presents a directorate'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

Table 5 lists a capital scheme 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.

Note that there may be small rounding differences between tables that show the same gross, income and net budget information.

Section 3 - D: Finance and Resources

Table 1: Revenue - Summary of Net Budget by Service Line

Budget Period: 2025-26 to 2029-30

| Net Revised Opening Budget 2024-25 £000 | Policy Line | Gross Budget 2025-26 £000 | Income Budget 2025-26 £000 | Net Budget 2025-26 £000 | Net Budget 2026-27 £000 | Net Budget 2027-28 £000 | Net Budget 2028-29 £000 | Net Budget 2029-30 £000 |
|---|---|---------------------------------|----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 25 | Executive Director of Finance and Resources | | | | | | | |
| 273 | Executive Director: Finance and Resources | 27 | - | 27 | -223 | -323 | -323 | -323 |
| | Staffing Inflation - F&R | 611 | - | 611 | 1,243 | 1,897 | 2,573 | 3,272 |
| 297 | Subtotal Executive Director of Finance and Resources | 638 | - | 638 | 1,020 | 1,574 | 2,250 | 2,949 |
| | Customer and Digital Services | | | | | | | |
| 2,437 | Customer Services | 2,604 | -256 | 2,348 | 2,210 | 1,953 | 1,947 | 1,943 |
| 11,909 | IT Services | 13,031 | -993 | 12,038 | 11,825 | 11,524 | 11,522 | 11,521 |
| 14,346 | Subtotal Customer and Digital Services | 15,636 | -1,249 | 14,386 | 14,035 | 13,477 | 13,469 | 13,464 |
| | Finance and Procurement | | | | | | | |
| 336 | Service Director of Finance and Procurement | 340 | - | 340 | 340 | 340 | 340 | 340 |
| 2,679 | Professional Finance | 3,034 | -312 | 2,722 | 2,715 | 2,706 | 2,696 | 2,687 |
| 1,037 | Procurement | 1,099 | -45 | 1,054 | 1,028 | 1,027 | 1,025 | 1,024 |
| 80 | CCC Finance Operations | 230 | -148 | 82 | 78 | 74 | 69 | 65 |
| 2,544 | Insurance Fund | 2,094 | - | 2,094 | 2,194 | 2,594 | 2,594 | 2,594 |
| 2,487 | Lead Authority Services | 4,526 | -2,002 | 2,525 | 2,521 | 2,517 | 2,512 | 2,508 |
| 202 | External Audit | 302 | - | 302 | 309 | 316 | 323 | 330 |
| 9,364 | Subtotal Finance and Procurement | 11,625 | -2,507 | 9,118 | 9,184 | 9,572 | 9,559 | 9,546 |
| | Property Services | | | | | | | |
| 6,671 | Facilities Management | 7,681 | -2,399 | 5,282 | 5,668 | 5,909 | 6,160 | 6,421 |
| 1,105 | Property Services | 1,130 | - | 1,130 | 1,130 | 1,130 | 1,130 | 1,130 |
| 390 | Property Compliance | 418 | -19 | 399 | 403 | 407 | 411 | 416 |
| -4,763 | County Farms | 1,003 | -5,798 | -4,795 | -4,797 | -4,801 | -4,805 | -4,807 |
| 1,031 | Strategic Assets | 1,083 | -25 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 |
| 4,435 | Subtotal Property Services | 11,315 | -8,242 | 3,073 | 3,462 | 3,703 | 3,953 | 4,218 |
| | Investment Activity | | | | | | | |
| -5,182 | Property Investments | 4,401 | -9,349 | -4,948 | -5,588 | -5,843 | -6,100 | -4,983 |
| -627 | Company Dividends and Fees | - | -657 | -657 | -657 | -657 | -657 | -657 |
| -6,191 | This Land | 361 | -4,592 | -4,231 | -2,022 | -1,494 | -558 | 71 |

Section 3 - D: Finance and Resources

Table 1: Revenue - Summary of Net Budget by Service Line

Budget Period: 2025-26 to 2029-30

| Net Revised Opening Budget 2024-25 £000 | Policy Line | Gross Budget 2025-26 £000 | Income Budget 2025-26 £000 | Net Budget 2025-26 £000 | Net Budget 2026-27 £000 | Net Budget 2027-28 £000 | Net Budget 2028-29 £000 | Net Budget 2029-30 £000 |
|---|---|---------------------------------|----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| -191 | Contract Efficiencies and Other Income | -251 | - | -251 | -341 | -341 | -341 | -341 |
| -1,178 | Collective Investment Funds | -1,178 | -250 | -1,428 | -1,428 | -1,428 | -1,428 | -1,428 |
| -425 | Renewable Energy Investments | 885 | -1,255 | -370 | -370 | -370 | -370 | -370 |
| -13,795 | Subtotal Investment Activity | 4,218 | -16,103 | -11,886 | -10,407 | -10,134 | -9,455 | -7,709 |
| | | | | | | | | |
| 14,648 | Finance and Resources Budget Total | 43,432 | -28,101 | 15,330 | 17,294 | 18,192 | 19,778 | 22,469 |

Section 3 - D: Finance and Resources

Table 2: Revenue - Net Budget Changes by Service Line

Budget Period: 2025-26

| Policy Line | Net Revised Opening Budget | Net Inflation | Demography & Demand | Pressures | Priorities & Investments | Use of Reserves | Savings | Income Changes | Net Budget |
|---|----------------------------------|---------------|------------------------|--------------|-----------------------------|--------------------|---------------|-------------------|----------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Executive Director of Finance and Resources | | | | | | | | | |
| Executive Director: Finance and Resources | 25 | - | - | 3 | - | - | - | - | 27 |
| Staffing Inflation - F&R | 273 | 338 | - | - | - | - | - | - | 611 |
| Subtotal Executive Director of Finance and Resources | 297 | 338 | - | 3 | - | - | - | - | 638 |
| Customer and Digital Services | | | | | | | | | |
| Customer Services | 2,437 | -3 | - | 54 | -100 | - | -40 | - | 2,348 |
| IT Services | 11,909 | -1 | - | 562 | 100 | - | -532 | - | 12,038 |
| Subtotal Customer and Digital Services | 14,346 | -4 | - | 616 | - | - | -572 | - | 14,386 |
| Finance and Procurement | | | | | | | | | |
| Service Director of Finance and Procurement | 336 | 0 | - | 4 | - | - | - | - | 340 |
| Professional Finance | 2,679 | -7 | - | 50 | - | - | - | - | 2,722 |
| Procurement | 1,037 | -1 | - | 18 | - | - | - | - | 1,054 |
| CCC Finance Operations | 80 | -3 | - | 5 | - | - | - | - | 82 |
| Insurance Fund | 2,544 | - | - | - | - | - | -450 | - | 2,094 |
| Lead Authority Services | 2,487 | -3 | - | 59 | - | - | -19 | - | 2,525 |
| External Audit | 202 | 19 | - | 81 | - | - | - | - | 302 |
| Subtotal Finance and Procurement | 9,364 | 5 | - | 218 | - | - | -469 | - | 9,118 |
| Property Services | | | | | | | | | |
| Facilities Management | 6,671 | 9 | - | 821 | - | -221 | -1,998 | - | 5,282 |
| Property Services | 1,105 | - | - | 25 | - | - | - | - | 1,130 |
| Property Compliance | 390 | 4 | - | 5 | - | - | - | - | 399 |
| County Farms | -4,763 | 2 | - | - | - | - | -9 | -25 | -4,795 |
| Strategic Assets | 1,031 | 0 | - | 66 | -40 | - | - | - | 1,058 |
| Subtotal Property Services | 4,435 | 14 | - | 917 | -40 | -221 | -2,007 | -25 | 3,073 |
| Investment Activity | | | | | | | | | |
| Property Investments | -5,182 | - | - | - | -35 | - | - | 269 | -4,948 |
| Company Dividends and Fees | -627 | - | - | - | - | - | - | -30 | -657 |
| This Land | -6,191 | - | - | - | -13 | -2,000 | - | 3,973 | -4,231 |
| Contract Efficiencies and Other Income | -191 | - | - | - | - | - | -60 | - | -251 |
| Collective Investment Funds | -1,178 | - | - | - | - | - | - | -250 | -1,428 |
| Renewable Energy Investments | -425 | - | - | - | - | - | - | 55 | -370 |
| Subtotal Investment Activity | -13,795 | - | - | - | -48 | -2,000 | -60 | 4,017 | -11,886 |
| Finance and Resources Budget Total | 14,648 | 353 | - | 1,754 | -88 | -2,221 | -3,108 | 3,992 | 15,330 |

Section 3 - D: Finance and Resources

Table 3: Revenue - Overview

Budget Period: 2025-26 to 2029-30

| Ref | Title | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Description |
|-------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|---|
| 1 | OPENING GROSS EXPENDITURE | 47,753 | 43,432 | 45,730 | 45,995 | 45,748 | |
| D/R.1.001 | Base Adjustments | -1,012 | - | - | - | - | Adjustments made to the expenditure budget as part of budget preparation for 2024-25, in line with officer delegations |
| D/R.1.002 | Permanent Virements - PVs | -33 | - | - | - | - | Permanent changes to expenditure budgets made in 2024-25 reflected in the base, in line with officer delegations and/or committee decisions in 2024-25 |
| 1.99 | REVISED OPENING GROSS EXPENDITURE | 46,708 | 43,432 | 45,730 | 45,995 | 45,748 | |
| 2 | INFLATION | | | | | | |
| D/R.2.001 | General inflation F&R | 317 | 248 | 259 | 270 | 281 | The total non-staffing expenditure inflation allocation is based on different inflation indicators for each budget type. This is largely made up of contractual terms. |
| D/R.2.002 | Staffing inflation | 611 | 632 | 654 | 676 | 699 | Staff inflation estimated as 3.5% per annum. |
| D/R.2.003 | Gas & Electricity inflation | -268 | 165 | 9 | 10 | 10 | Future expectations for gas and electricity inflation: Year1: -5.3%, Year 2: -20%, Year 3: -4.3%, Year 4: -1.6%, Year5: -2.5% |
| D/R.2.004 | 2024-25 Staff pay inflation upside | -273 | - | - | - | - | Reduction in inflation due to 2024-25 budgeted F&R staff pay inflation being more than the agreed pay award. |
| 2.99 | Subtotal Inflation | 387 | 1,045 | 922 | 956 | 990 | |
| 3 | DEMOGRAPHY AND DEMAND | | | | | | |
| 3.99 | Subtotal Demography and Demand | - | - | - | - | - | |
| 4 | PRESSURES | | | | | | |
| D/R.4.002 | Customer & Digital Service Review | 450 | - | - | - | - | Costs in year one have arisen from Peterborough City Council ending the shared IT service. As a result of this and to reflect the important role this service plays in underpinning and enabling the Change Strategy we will review the Customer and Digital Services with the view to reduce future cost, ensuring that resources are deployed in the most efficient manner, aligned to the council's operating model and organisational design principles |

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Table 3: Revenue - Overview

Budget Period: 2025-26 to 2029-30

| Ref | Title | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Description |
|-------------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| D/R.4.004 | Corporate Property | 50 | - | - | - | - | Under the "Our Future Council" Change Strategy, the council will be undertaking significant consolidation and improvement in its whole estate. As a result there will be additional capacity needed to facilitate the generation of capital receipts and delivery of improvements. |
| D/R.4.007 | External Audit | 81 | - | - | - | - | External audit fees are set nationally by Public Sector Audit Appointments and have risen significantly as part of attempts to reset and improve the local audit position across England. |
| D/R.4.008 | Whole Estate Building Maintenance | 600 | - | - | - | - | The Council manages a complex estate from offices to depots, libraries and care facilities. Whilst there is a programme to consolidate and improve this will be over the next 5 years. In the meantime, due to the current age and condition of our estate there is a need to prioritise works so that it is safe, enables collaboration with communities, sustainable where appropriate, maximises value for any future disposal or repurposing and reduces or carbon footprint. |
| D/R.4.009 | Accommodation Improvement Programme | 221 | -221 | - | - | - | One off costs related to removals and costs to support the Accommodation Improvement Programme. |
| D/R.4.010 | National Insurance changes | 352 | - | - | - | - | Expected F&R staffing cost increase due to planned NI rate and threshold changes. |
| 4.99 | Subtotal Pressures | 1,754 | -221 | - | - | - | |
| 5 | PRIORITIES AND INVESTMENTS | | | | | | |
| D/R.5.001 | Corporate Procurement | - | -25 | - | - | - | Additional temporary funding was allocated in 2023 to enable greater focus on governance and efficiency. Alongside the expected improvements from the Commercial Change Programme, embedding changes arising from the Procurement Act 2023 processes and the continued improvement in practices and capability within services this investment will be withdrawn in year 2. |
| D/R.5.002 | Customer Services | -100 | -32 | - | - | - | Improvements in technology and efficiencies in processes have enabled the Contact Centre to manage within a reduced establishment following natural turnover of staffing without recruitment. The ongoing Customer Engagement and Experience Change Programme will continue the focus of efficiencies. As such vacant posts within the establishment will be removed and we will continue to review how our communities engage with us through the contact centre and other front doors to ensure that resources are deployed in the most efficient manner, aligned to the council's operating model and organisational design principles. |

Section 3 - D: Finance and Resources

Table 3: Revenue - Overview

Budget Period: 2025-26 to 2029-30

| Ref | Title | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Description |
|-------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|---|
| D/R.5.003 | Enhancing the new property database | -40 | - | - | - | - | The Council agreed to a short-term investment in capacity to redesign and develop its property system to better capture data and to make more informed and effective decision making. The system is now live and the temporary funding ended. |
| D/R.5.004 | Digital Services Capital to Revenue Funding accounting treatment | 100 | 200 | - | - | - | Accounting rules require that costs for provision of systems to be hosted in the 'cloud' must be treated as revenue, whereas previously these on-site server costs were capitalised. This is thus a new pressure on the revenue budget. |
| D/R.5.005 | Commercial Investments - Interest Costs | -35 | -35 | -35 | -35 | -35 | The Council has a portfolio of commercial property investments. This change is required in order to amend the associated borrowing costs to be repaid using rental income generated from the leases of these properties. |
| D/R.5.005 | This Land | -13 | -253 | -372 | -1,168 | -498 | Adjustments required for commitments related This Land, including monitoring, fees and debt charges associated to the loan schedules. |
| 5.99 | Subtotal Priorities & Investments | -88 | -145 | -407 | -1,203 | -533 | |
| 6 | USE OF RESERVES | | | | | | |
| D/R.6.001 | Reserves draw-down for Commercial Investments | -2,000 | 2,000 | - | - | - | Following the pandemic and global economic slowdown the Council's wholly owned company (This Land) has, like all development companies, faced changes in projections. As part of the ongoing strategic planning and direction of the company we have been working with the Board to check the robustness and adaptability of Companies business plan and commercial investment. The Strategy, Resources and Performance Committee agreed in July 2024 to review interest repayment to support the Companies position. A similar request could be needed for 2025/26 depending on a number of commercial factors and timings. The Council agreed in February 2024 to set aside earmarked reserves to facilitate the ongoing support for the Company to protect its investment as such this would be drawn down from this dedicated reserve to mitigate any in year pressure. The total drawn down in 2025-26 is £2,000k and this will be fully unwound in 2026-27. |
| D/R.6.002 | Accommodation Improvement Programme | -221 | 221 | - | - | - | Use of reserves agreed for costs associated with Tranche 1 of the Accommodation Improvement Programme. The total drawn down in 2025-26 is £221k and this will be fully unwound in 2026-27. |
| 6.99 | Subtotal Use of Reserves | -2,221 | 2,221 | - | - | - | |

Section 3 - D: Finance and Resources

Table 3: Revenue - Overview

Budget Period: 2025-26 to 2029-30

| Ref | Title | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Description |
|-----------|--|-----------------|-----------------|-----------------|-----------------|-----------------|---|
| 7 | SAVINGS | | | | | | |
| D/R.7.001 | Customer & Digital staffing review | -52 | -362 | - | - | - | We will review the Customer & Digital service to reduce cost, ensuring that resources are deployed in the most efficient manner, aligned to the council's operating model and organisational design principles. |
| D/R.7.002 | Insurance provision adjustment | -450 | 100 | 400 | - | - | The actuarial assessment of our Insurance Fund against expected liability allows a temporary adjustment, with the expectation it will be increased in later years. This forecast relies on the Council maintaining a satisfactory and well managed claims history with its insurers. |
| D/R.7.003 | Shared services - automation and system benefits | -19 | - | - | - | - | Process efficiency savings have been achieved through implementation of a new income management system during 2024. |
| D/R.7.004 | Property rationalisation | -1,512 | - | - | - | - | We have a number of corporate office accommodation buildings around the county which have low levels of use. As part of the Assets Change Programme, we are reviewing the number and types of buildings within our portfolio. This will increase the use of the buildings that we retain and deliver revenue savings through the release of buildings no longer required. |
| D/R.7.005 | Contract Savings | -60 | -90 | - | - | - | The ability to renegotiate or procure to achieve contractual savings is expected. This line increases the central target for achievement of cost rebates, procurement savings or contract management price gains resulting from focused input by the Finance and Procurement teams. |
| D/R.7.007 | Digital Contracts Review | -480 | -50 | -300 | - | - | Reductions in software and hardware costs from re-procurement and making efficiencies with the use of technology. |
| D/R.7.013 | Customer Services Review | -40 | -50 | -250 | - | - | Making changes within the organisation to aid savings related to customer services support. |
| D/R.7.018 | Finance and Resources Staffing Review | - | -150 | -100 | - | - | We will review Finance and Procurement and Property Services to reduce cost, ensuring that resources are deployed in the most efficient manner, aligned to the council's operating model and organisational design principles. |

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Table 3: Revenue - Overview

Budget Period: 2025-26 to 2029-30

| Ref | Title | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Description |
|--------------------------------|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| D/R.7.019 | Electricity Budget Re-baselining | -495 | - | - | - | - | The consolidation of our operational estate alongside the investment in carbon efficient technology has led to a reduction in energy consumption in our corporate buildings which is forecast to result in a saving. |
| 7.99 | Subtotal Savings | -3,108 | -602 | -250 | - | - | |
| TOTAL GROSS EXPENDITURE | | 43,432 | 45,730 | 45,995 | 45,748 | 46,205 | |
| 8 | INCOME | | | | | | |
| | Opening Income Budget | -33,006 | -28,101 | -28,435 | -27,802 | -25,969 | |
| D/R.8a.001 | Income Base Adjustments | 905 | - | - | - | - | Adjustments made to income budgets in the previous year during the budget preparation period, in line with officer delegations |
| D/R.8a.002 | Permanent Income Virements - PVs | 42 | - | - | - | - | Permanent changes to the income budgets made in 2024-25 reflected in the base, in line with officer delegations and/or committee decisions in 2024-25 |
| 8a.99 | Revised opening income budget | -32,059 | -28,101 | -28,435 | -27,802 | -25,969 | |
| D/R.8b.002 | Fees and charges inflation | -34 | -38 | -45 | -47 | -45 | Increase in external charges for contractual services to reflect inflationary increases. |
| 8b.99 | Subtotal Income - inflation | -34 | -38 | -45 | -47 | -45 | |
| D/R.8c.001 | Blue Badge scheme | - | -53 | -2 | -2 | - | Additional income received to reflect an increase in the number of Blue Badges processed by Customer Services. |
| D/R.8c.002 | This Land - income from loan interest | 3,973 | 462 | 900 | 2,104 | 1,127 | The Council's wholly owned company This Land is funded from loans granted by the Council at commercial rates of interest. Alongside the delivery of homes and development of land through the company, the projected receipts from that interest across the next four years will contribute over £8 million of additional commercial income. |

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Table 3: Revenue - Overview

Budget Period: 2025-26 to 2029-30

| Ref | Title | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Description |
|--------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| D/R.8c.003 | Commercial Income Changes | 269 | -605 | -220 | -222 | 1,152 | The Council has a number of commercial investments across the county, ranging from the entertainment to retail and research industries. The Council receives income from these investments in the form of rents which after capital repayments generates commercial return from this capital investments. There has been a reset of a number of these investments in the last 12 months reflected in 2025/26 with then an expected to increase in the next three years. A number of these investments are due for further assessment towards the end of the decade and therefore for prudence at this stage we are reflecting a cost position. Overall though the schemes remain within the capital return expectations. |
| D/R.8c.012 | Collective Investment Funds | -250 | - | - | - | - | Based on the current treasury management trend, increased income is expected from our current investments. This will be monitored by the Strategy, Resources and Performance Committee in 2025-26. |
| D/R.8c.015 | Fees & charges increases | - | -100 | - | - | - | As part of the Commissioning and Commercial Change Programme a review of all charging across the directorate will take place to ensure we are fully recovering our costs. |
| 8c.99 | Subtotal Income - generation | 3,992 | -296 | 678 | 1,880 | 2,279 | |
| 8d.99 | Subtotal Income - grant changes | - | - | - | - | - | |
| | Closing Income Budget | -28,101 | -28,435 | -27,802 | -25,969 | -23,735 | |
| | TOTAL NET EXPENDITURE | 15,331 | 17,295 | 18,193 | 19,779 | 22,470 | |

| FUNDING SOURCES | | | | | | | |
|-----------------|---|----------------|----------------|----------------|----------------|----------------|---|
| 9 | FUNDING OF GROSS EXPENDITURE | | | | | | |
| D/R.9.001 | Budget Allocation | -15,331 | -17,295 | -18,193 | -19,779 | -22,470 | Net spend funded from general grants, business rates and Council Tax. |
| D/R.9.002 | Fees & Charges | -28,101 | -28,435 | -27,802 | -25,969 | -23,735 | Fees and charges for the provision of services. |
| 9.99 | TOTAL FUNDING OF GROSS EXPENDITURE | -43,432 | -45,730 | -45,995 | -45,748 | -46,205 | |

Section 3 - D: Finance and Resources

Table 4: Capital Programme

Budget Period: 2025-26 to 2034-35

| Summary of Schemes by Start Date | Total Cost £000 | Previous Years £000 | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Later Years £000 |
|----------------------------------|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| Ongoing Committed Schemes | 14,482 36,747 | 500 13,313 | -733 12,501 | 465 6,409 | 1,724 1,687 | 1,566 1,866 | 1,672 971 | 9,288 - |
| TOTAL BUDGET | 51,229 | 13,813 | 11,768 | 6,874 | 3,411 | 3,432 | 2,643 | 9,288 |

| Ref | Scheme | Description | Scheme Start | Total Cost £000 | Previous Years £000 | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Later Years £000 |
|--------------------|--|---|--------------|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| D/C.1 D/C.1.007 | Information Technology IT Strategy | Implementation of the IT Strategy to support services across Cambridgeshire. To include - Operations - Business Systems - Digital Engagement | Committed | 5,672 | 5,507 | 165 | - | - | - | - | - |
| D/C.1.008 | IT Digital Service | Funding for IT and Digital capital projects. The list of projects include those for Operations, Digital and Business Systems (DBS), and Customer Optimisation and Digital Engagement (CODE). Each project is required to have a business case which outlines what will be delivered, estimated cost, anticipated resource requirements, and timescale. The projects are presented to the ITDS Gating meeting for approval to proceed once SRO approval is gained. | Committed | 4,700 | 1,000 | 1,900 | 1,800 | - | - | - | - |
| D/C.2.010 | IT Infrastructure Refresh | Upgrades/refresh of the core CCC IT systems that underpin use of IT across the Council. This essential work will ensure that the critical IT Infrastructure continues to be fit for purpose and supports changes in technology and business requirements. | Committed | 1,074 | 1,049 | 25 | - | - | - | - | - |
| | Total - Information Technology | | | 11,446 | 7,556 | 2,090 | 1,800 | - | - | - | - |

Section 3 - D: Finance and Resources

Table 4: Capital Programme

Budget Period: 2025-26 to 2034-35

| Summary of Schemes by Start Date | Total Cost £000 | Previous Years £000 | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Later Years £000 |
|----------------------------------|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| Ongoing | 14,482 | 500 | -733 | 465 | 1,724 | 1,566 | 1,672 | 9,288 |
| Committed Schemes | 36,747 | 13,313 | 12,501 | 6,409 | 1,687 | 1,866 | 971 | - |
| TOTAL BUDGET | 51,229 | 13,813 | 11,768 | 6,874 | 3,411 | 3,432 | 2,643 | 9,288 |

| Ref | Scheme | Description | Scheme Start | Total Cost £000 | Previous Years £000 | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Later Years £000 |
|--------------|---|---|--------------|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| D/C.3 | Property Services | | | | | | | | | | |
| D/C.3.004 | Condition Survey Works | Condition surveys have reviewed the structural, mechanical & electrical and internal finishes of corporate buildings. The surveys are reviewed by the Property Services team to determine priority and criticality. Indicative costs are applied to each element of work. The scheme intends to make the necessary repairs to bring buildings back to a decent standard, taking into account statutory requirements, property health & safety and compliance. | Ongoing | 21,793 | - | 2,893 | 2,100 | 2,100 | 2,100 | 2,100 | 10,500 |
| D/C.3.006 | Decarbonisation Fund- Council Buildings | An investment in the decarbonisation of Council owned and occupied buildings. All Council buildings will be taken off fossil fuels (primarily oil and gas) and will be replaced with low carbon heating solutions such as Air or Ground Source Heat Pumps. | Committed | 11,458 | 829 | 4,462 | 1,643 | 1,687 | 1,866 | 971 | - |
| D/C.3.013 | Wisbech Adventure Playground | Funding received from the Youth Investment Fund Pilot Grant (DCMS) for costs associated with site preparation and construction of a youth & community centre. | Committed | 1,505 | 211 | 1,294 | - | - | - | - | - |
| | Total - Property Services | | | 34,756 | 1,040 | 8,649 | 3,743 | 3,787 | 3,966 | 3,071 | 10,500 |

Section 3 - D: Finance and Resources

Table 4: Capital Programme

Budget Period: 2025-26 to 2034-35

| Summary of Schemes by Start Date | Total Cost £000 | Previous Years £000 | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Later Years £000 |
|----------------------------------|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| Ongoing | 14,482 | 500 | -733 | 465 | 1,724 | 1,566 | 1,672 | 9,288 |
| Committed Schemes | 36,747 | 13,313 | 12,501 | 6,409 | 1,687 | 1,866 | 971 | - |
| TOTAL BUDGET | 51,229 | 13,813 | 11,768 | 6,874 | 3,411 | 3,432 | 2,643 | 9,288 |

| Ref | Scheme | Description | Scheme Start | Total Cost £000 | Previous Years £000 | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Later Years £000 |
|-----------|-------------------------------------|---|--------------|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| D/C.4 | Strategic Assets | | | | | | | | | | |
| D/C.4.001 | Lower Portland Farm | To replenish the rural portfolio with agricultural land that has the opportunity for diversification in renewable energy projects, commercial and residential development whilst receiving regular income from agricultural land let to tenant farmers. Long term (10 years) plan to obtain planning permissions for development leading to a significant increase in value across 68 acres of agricultural land. | Committed | 3,741 | 3,644 | 97 | - | - | - | - | - |
| D/C.4.006 | 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. | Ongoing | 5,000 | 500 | 500 | 500 | 500 | 500 | 500 | 2,000 |
| D/C.4.008 | Community Hubs - East Barnwell | Provision of a replacement community centre, children's nursery and library on a site owned by Cambridge City Council in the Abbey ward as part of a regeneration project led by the City Council which includes the existing community centre and library. | Committed | 1,436 | 463 | 973 | - | - | - | - | - |
| D/C.4.013 | Local Plans & Development | Promotion of sites through the Local Development Framework process: investigating site options including feasibilities, option appraisals and obtain outline planning permission (where appropriate) as part of maximising the value of a property asset prior to disposal. | Ongoing | 2,150 | - | 450 | 450 | 450 | 300 | 100 | 400 |
| D/C.4.014 | Confidential Scheme - County Farms | Investment in infrastructure - to erect two grain stores in order to improve the infrastructure on the holdings of two farms. | Committed | 450 | 100 | 350 | - | - | - | - | - |
| D/C.4.015 | Confidential Scheme - County Farms | The proposal is demolition of the existing house that has been deemed structurally beyond economical repair and to replace it with a new dwelling. | Committed | 563 | 75 | 488 | - | - | - | - | - |

Section 3 - D: Finance and Resources

Table 4: Capital Programme

Budget Period: 2025-26 to 2034-35

| Summary of Schemes by Start Date | Total Cost £000 | Previous Years £000 | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Later Years £000 |
|----------------------------------|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| Ongoing | 14,482 | 500 | -733 | 465 | 1,724 | 1,566 | 1,672 | 9,288 |
| Committed Schemes | 36,747 | 13,313 | 12,501 | 6,409 | 1,687 | 1,866 | 971 | - |
| TOTAL BUDGET | 51,229 | 13,813 | 11,768 | 6,874 | 3,411 | 3,432 | 2,643 | 9,288 |

| Ref | Scheme | Description | Scheme Start | Total Cost £000 | Previous Years £000 | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Later Years £000 |
|-----------|--|---|--------------|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| D/C.4.017 | Accommodation Improvement Programme | The Accommodation Improvement Programme is looking to rationalise the Council's office assets, improve our retained assets and redefine our library offer to utilise them for more service delivery closer to communities. | Committed | 6,148 | 435 | 2,747 | 2,966 | - | - | - | - |
| | Total - Strategic Assets | | | 19,488 | 5,217 | 5,605 | 3,916 | 950 | 800 | 600 | 2,400 |
| D/C.6 | Capital Programme Variation | | | | | | | | | | |
| D/C.6.001 | Variation Budget | The Council includes 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 | -14,525 | - | -4,576 | -2,649 | -1,326 | -1,334 | -1,028 | -3,612 |
| D/C.6.002 | Capitalisation of Interest Costs | The capitalisation of borrowing costs helps to better reflect the costs of undertaking a capital project. Although this budget is initially held on a service basis, the funding will ultimately be moved to the appropriate schemes once exact figures have been calculated each year. | Ongoing | 64 | - | - | 64 | - | - | - | - |
| | Total - Capital Programme Variation | | | -14,461 | - | -4,576 | -2,585 | -1,326 | -1,334 | -1,028 | -3,612 |
| | TOTAL BUDGET | | | 51,229 | 13,813 | 11,768 | 6,874 | 3,411 | 3,432 | 2,643 | 9,288 |

Section 3 - D: Finance and Resources

Table 4: Capital Programme

Budget Period: 2025-26 to 2034-35

| Summary of Schemes by Start Date | | Total Cost £000 | Previous Years £000 | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Later Years £000 |
|----------------------------------|--|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| Ongoing | | 14,482 | 500 | -733 | 465 | 1,724 | 1,566 | 1,672 | 9,288 |
| Committed Schemes | | 36,747 | 13,313 | 12,501 | 6,409 | 1,687 | 1,866 | 971 | - |
| TOTAL BUDGET | | 51,229 | 13,813 | 11,768 | 6,874 | 3,411 | 3,432 | 2,643 | 9,288 |

| Ref | Scheme | Description | Scheme Start | Total Cost £000 | Previous Years £000 | 2025-26 £000 | 2026-27 £000 | 2027-28 £000 | 2028-29 £000 | 2029-30 £000 | Later Years £000 |
|-----|--------|-------------|--------------|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
|-----|--------|-------------|--------------|--------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|

| 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 | | | | | | | | | |
| | Specific Grants | 4,308 | 530 | 2,219 | 1,559 | - | - | - | - |
| Total - Government Approved Funding | | 4,308 | 530 | 2,219 | 1,559 | - | - | - | - |
| Locally Generated Funding | | | | | | | | | |
| | Agreed Developer Contributions | 131 | - | 131 | - | - | - | - | - |
| | Capital Receipts | 40,000 | - | 3,000 | 10,000 | 8,000 | 6,000 | 3,000 | 10,000 |
| | Prudential Borrowing | 6,390 | 12,908 | 6,393 | -4,685 | -4,589 | -2,568 | -357 | -712 |
| | Prudential Borrowing (Repayable) | -119,751 | - | -5,900 | -27,879 | -36,846 | -49,126 | - | - |
| | Other Contributions | 120,151 | 375 | 5,925 | 27,879 | 36,846 | 49,126 | - | - |
| Total - Locally Generated Funding | | 46,921 | 13,283 | 9,549 | 5,315 | 3,411 | 3,432 | 2,643 | 9,288 |
| TOTAL FUNDING | | 51,229 | 13,813 | 11,768 | 6,874 | 3,411 | 3,432 | 2,643 | 9,288 |