



North and Central Buckinghamshire Community Infrastructure Levy (CIL) Infrastructure Funding Statement

Date: December 2025

Contents

1.0	Summary	3
<hr/>		
2.0	Introduction	14
<hr/>		
3.0	Methodology	18
<hr/>		
4.0	Findings	Error! Bookmark not defined.
<hr/>		
5.0	Part secured funding, other s106 Income, potential CIL Income and future development.	19
<hr/>		
6.0	Conclusions	26

1.0. Summary

- 1.1. This statement has been prepared as evidence of the need for a new Community Infrastructure Levy (CIL) in the north and central areas of Buckinghamshire. It provides an estimate of infrastructure funding costs, available funds and the difference between these: i.e. the infrastructure funding gap. It shows this gap will not be met by currently foreseeable sources of funding.
- 1.2. This assessment of infrastructure funding costs is based on the infrastructure projects in the 2017 Infrastructure Delivery Plan (IDP) prepared to support the Vale of Aylesbury Local Plan (VALP) 2013-2033. The total cost of projects that were listed in the IDP was estimated at £872.53m.
- 1.3. To estimate the current funding gap, i.e. the cost of infrastructure required compared to known funding, it is necessary to take a step-by-step approach.
- 1.4. The list of projects in the IDP has been reviewed, excluding projects that have already been delivered, or for which full funding is available. Also excluded were projects that are subject to different funding mechanisms (including waste, utilities and elderly persons accommodation); which have been found to be duplicates, or for which no cost estimate was or is available.
- 1.5. The results are presented in the appendices. Appendix 1 sets out IDP projects still to be delivered and for which there is not yet full funding with:
 - 2017 estimated costs (column C)
 - Updated estimates for project costs where these are available (column F)
 - A general allowance for cost inflation since 2017 for projects where there is no other cost update available (column G – added to 2017 base costs in column E)
 - An estimate of total costs for projects that remain to be delivered (at Q1 2025 prices) (column H)

- 1.6. Appendix 1 also sets out part-secured funding that has been secured or is firmly expected towards specific projects, but which does not meet the full costs of the project) (column I). Generally, this does not include anticipated future s106 contributions – those for Education being a notable exception. Because of Education’s budgeting practice, both s106 contributions held and s106 contributions agreed with developers but not yet received, are counted here.
- 1.7. Comparing part secured funding to the current estimate of remaining project costs indicates the cost of the funding gap (Appendix 1, column J) before taking account of other income. This other income includes s106 contributions held by the Council not yet allocated to specific projects; anticipated s106 contributions for non-education infrastructure, and potential CIL income.
- 1.8. Several appendices set out the IDP project costs that have been excluded when calculating updated costs. These do not contribute to the funding gap:
- Appendix 2 lists projects which have been completed or are fully funded.
 - Appendix 3 lists projects for which no cost estimate was available in 2017. (and which still lack a cost)
 - Appendix 4 lists projects which were otherwise excluded from this assessment.

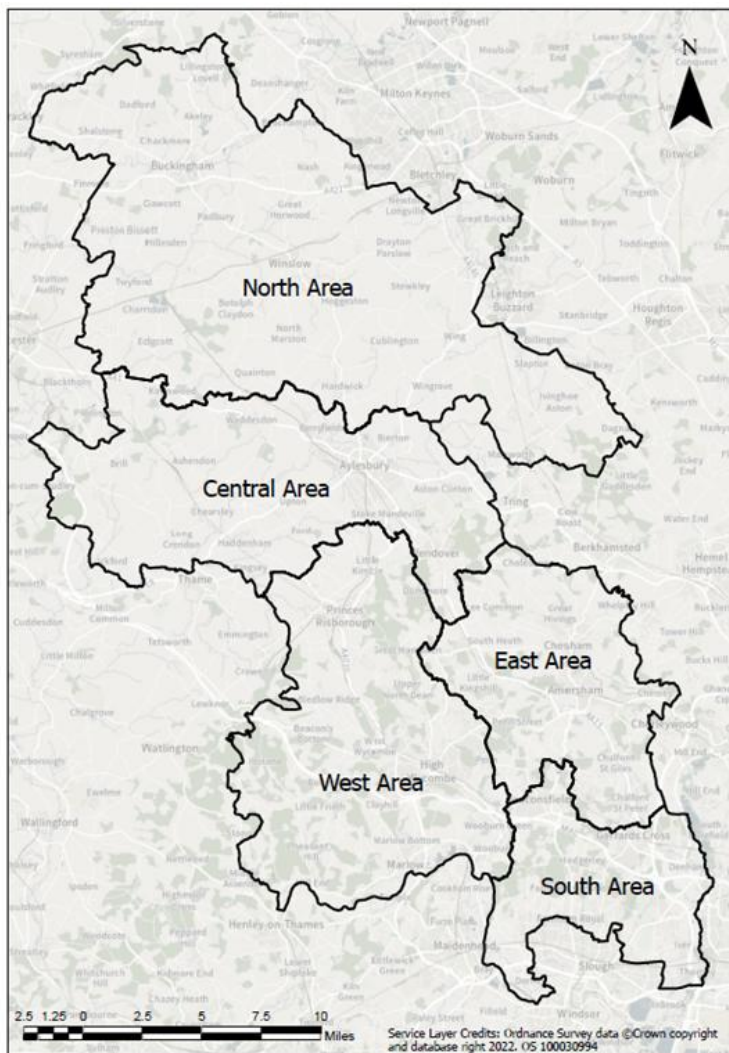
- 1.9. Table 1 summarises the position. The cost of the remaining IDP projects still to be delivered is estimated at over £1,069m.
- 1.10. In addition to the £218.27m part-secured funding towards specific projects identified by relevant Council services, the Council has reviewed its records of the s106 income that it holds. For some categories of infrastructure, £24.83m of s106 income is held that has not yet been allocated to specific projects.
- 1.11. Taking account of updated project costs, part-secured funding and other s106 income, the funding gap is estimated at £826.58m. Once other potential future s106 income (£26.55m) and potential future CIL income (£12.35m) are allowed for, the infrastructure gap is estimated to be £787.68m.
- 1.12. This may be mitigated by infrastructure that is delivered directly by further housing development up to 2033, however it is demonstrated in section 5.0 that this will not be sufficient to close the funding gap.

Table 1 Estimated Costs of Infrastructure, funding and potential funding		
(a)	Estimated Cost of IDP projects still to be delivered	£1,069.69m
(b)	Part secured funding	£218.27m
(c)	Subtotal (a) – (b)	£851.41m
(d)	s106 income held by the Council not included above	£24.83m
(e)	Subtotal (c) - (d)	£826.58m
(f)	Further s106 that may be expected by 31 March 2033	£26.55m
(g)	Estimated potential CIL income up to March 2033	£12.35m
(h)	Current Total Estimated Funding Gap (c) – (d) – (f) – (g)	£787.68m

2.0. Introduction

- 2.1. This Statement has been prepared as evidence of the need for a new Community Infrastructure Levy (CIL) to assist with funding infrastructure to support new growth in the north and central areas of Buckinghamshire (coinciding with the former Aylesbury Vale District Council (AVDC) area).
- 2.2. This Statement provides an estimate of the total current cost of infrastructure, based on specific projects that the Council wishes to fund - in part through the levy - taking into account known and expected infrastructure costs. It considers known and anticipated funding and provides evidence of an aggregate funding gap that demonstrates the need to put in place the levy.

Figure 1: Map showing the planning committee areas of Buckinghamshire Council (former district council areas in brackets) (Source: Buckinghamshire Council, 2023).



National Guidance

- 2.3. [Community Infrastructure Levy Planning Practice Guidance](#) is relevant, Paragraph: 017 Reference ID: 25-017-20190901 states

Charging authorities must identify the total cost of infrastructure they wish to fund wholly or partly through the levy. In doing so, they must consider what additional infrastructure is needed in their area to support development, and what other sources of funding are available, based on appropriate evidence....

Information on the charging authority area's infrastructure needs should be drawn from the infrastructure assessment that was undertaken when preparing the relevant plan

When preparing infrastructure funding statements, authorities should consider known and expected infrastructure costs taking into account other possible sources of funding to meet those costs. This process will help the charging authority to identify the infrastructure funding gap and a levy funding target.

It is recognised that there will be uncertainty in pinpointing other infrastructure funding sources, particularly beyond the short-term. Charging authorities should focus on providing evidence of an aggregate funding gap that demonstrates the need to put in place the levy. Any significant funding gap should be considered sufficient evidence of the desirability of CIL funding, where other funding sources are not confirmed.

The Community Infrastructure Levy examination should not re-open infrastructure planning issues that have already been considered in putting in place a sound relevant plan.

- 2.4. Paragraph 018 of the same guidance states.

At examination, the charging authority should set out the projects or types of infrastructure that are to be funded in whole or in part by the levy. From December 2020, this should be set out in an infrastructure funding statement. The list of projects or types of infrastructure may already have been examined through a plan examination, in which case

the purpose of providing it for the Community Infrastructure Levy examination should be only to evidence the infrastructure funding gap, not to re-examine the list.

The Vale of Aylesbury Local Plan (VALP) and the Infrastructure Delivery Plan (IDP)

- 2.5. The IDP* prepared in 2017, was part of the evidence base for the VALP. Both the VALP and supporting IDP were subject to an independent Examination in Public. The evidence base and the plan were considered sound by the Inspector, and the VALP was subsequently adopted by Buckinghamshire Council on 15th September 2021.
- 2.6. Together the VALP and the IDP set out the infrastructure projects needed to support planned growth in the former Aylesbury Vale District area. Appendix A of the IDP is termed the Infrastructure Delivery Schedule (IDS) and lists infrastructure requirements, estimated costs and anticipated sources of funding. The projects in that schedule provide the baseline information for this Statement. The total cost of projects listed in Appendix A of the IDS is estimated at £872.53m. The IDP and the IDS are available as Background Papers.
- 2.7. These documents are the key source of information on infrastructure needs for this part of Buckinghamshire. Hence the list of infrastructure projects identified within the IDP is considered reasonable as the starting point for determining any funding gap.
- 2.8. In April 2020 the councils across Buckinghamshire came together to create a new unitary council, Buckinghamshire Council. Although the process of preparing a new Local Plan for Buckinghamshire is under way, it is too soon to say what will be the pattern of development or the associated infrastructure requirements. At present therefore, the VALP and the IDP remain key evidence of growth planned, and infrastructure required in the north and central areas of Buckinghamshire.
- 2.9. The spatial strategy for the VALP is set out in Policy S2. This provides for a total of at least 28,600 new homes to be built by 2033. It also plans for more than 27 hectares of employment land.

* The IDP and it's Schedule have been published separately as supporting documents for the CIL consultation

- 2.10. As of 31 March 2024, 15,490 homes (54%) in the north and central area had been completed and a further 9,573 homes (33%) had been granted planning permission. Hence just over half (54%) of the VALP housing requirement has been built and 46% or 13,110 remained to be delivered. Overall, 87% of the new homes have been delivered or granted planning permission (including outline permissions).
- 2.11. VALP Policy S5 Infrastructure requires all new development to provide appropriate infrastructure in accordance with the IDP to avoid placing additional burdens on the existing community, avoid or mitigate adverse social, economic and environmental impacts, and make good the loss or damage of social, economic and environmental assets.
- 2.12. Strategic site allocations for new development are included in the VALP, and these include specific infrastructure requirements.
- 2.13. When the IDP was prepared in 2017, estimates of infrastructure project costs were included (where known) based on the best information available at the time as well as anticipated funding sources for each project. Infrastructure needs and costs are reviewed and refined through the planning application process as development proposals come forward to ensure compliance with the statutory Regulation 122 tests.
- 2.14. Section 12 of the IDP on Funding and Delivery considers the mechanisms used to fund and deliver infrastructure. Paragraph 12.1 states:
- ‘The requirements for new and improved infrastructure will be delivered either by developers or by public bodies and infrastructure providers through a number of delivery mechanisms and potential funding sources.’
- 2.15. Section 12 goes on to consider various planning mechanisms to deliver infrastructure. These include direct delivery by developers, planning conditions, obligations, and s278 agreements. The introduction of CIL was also considered (paragraphs 12.18 to 12.22 of the IDP), as well as other funding sources such as central government funding. Directly or indirectly, many of the infrastructure projects in the IDP were anticipated to be funded by developer contributions.

2.16. While the Council secures significant sums of s106 funding from development, many residential developments, especially smaller developments below ten dwellings add to demands on infrastructure but are not subject to planning obligations that secure contributions and so the developer does not make any financial contribution to infrastructure costs. (This is one argument for a CIL.) In other cases, developers may seek to demonstrate that a fully policy compliant development would not be viable taking into account reasonable development costs. Hence the funding received from s106 developer contributions for infrastructure may be less than the overall demands placed on infrastructure from planned development.

Changes to the development and funding context since 2017

- 2.17. Since the IDP was published in 2017, there have been a number of changes affecting infrastructure funding and delivery. Most notable among these have been inflationary pressures that have been above average, fuelled by exceptional, often international factors. Experience of project delivery in Buckinghamshire and elsewhere has been that the estimated costs of infrastructure have increased, typically at a rate that exceeds retail or consumer price inflation.
- 2.18. The costs for providing school places, for instance, have increased considerably compared to the estimates included in the IDP and this links to Government formulae for estimating costs of provision. For example, the estimated cost of primary school expansion to accommodate the housing growth of at least 1,000 homes at the RAF Halton site (Policy D-HAL 003 of the VALP) increased from £6 million in the 2017 IDP to £20 million in 2024. Such cost increases are not under the Council's control and stem from external factors that are also reflected in Government cost formulae for schools.
- 2.19. Section 3 sets out how the Council has updated IDP project costs to ensure that the estimate of the infrastructure funding gap is reasonably current.

- 2.20. There have also been some changes in terms of the organisations responsible for implementing infrastructure projects. For example, the creation of Buckinghamshire Council as a unitary council in April 2020 means there is no longer a capital programme for AVDC as a potential funding source. Buckinghamshire Council has far wider responsibilities for services and infrastructure, and like many other councils, has a capital programme that is under great pressure as a result of widely reported cost increases in areas such as social care, home to school transport, and temporary accommodation.
- 2.21. Public funding generally and for local infrastructure is scarce, while wider government priorities such as levelling up have meant that Buckinghamshire has tended not to be a priority for government grant funding.
- 2.22. These various factors – not all developments contribute, viability constraints, rising costs, and constraints on public funding - mean that securing funding for projects may be more challenging than was perhaps envisaged in 2017. This adds to the case for considering CIL as an additional source of developer contributions.
- 2.23. The Government in December 2024 released a series of planning policy changes. These changes included a revised National Planning Policy Framework (NPPF), including new mandatory housing requirements across the country with the aim of significantly boosting housing supply. Buckinghamshire, under the previous housing requirements, was looking at around 60,000 houses needed over the life of the local plan. Following the government announcement, this figure was increased by around 48%. The new target, including a 5% buffer, is 90,069 homes or 4,289 per year over the period 2024 - 2045. These and their associated infrastructure requirements will be considered further as part of the new Local Plan for Buckinghamshire.
- 2.24. If unplanned developments are granted permission these may deliver additional infrastructure and developer contributions however the infrastructure requirements of these sites will not have been considered as part of the 2017 IDP and these infrastructure requirements may be expected to be additional to those set out in IDP.

The Infrastructure Funding Statement

- 2.25. Since 2020, the Council has published an annual Infrastructure Funding Statement (IFS). This records how much CIL and s106 contributions have been collected over the preceding financial year and how these have been spent. The IFS also sets out the Council's spending plans for the CIL collected in those areas of Buckinghamshire where a CIL charging schedule is in place. If a CIL is brought into effect in the north and central areas of Buckinghamshire, the IFS will be updated to show how the Council intends to use CIL in these areas, and in due course how the CIL that has been collected is used.

3.0. Methodology for Calculating the Cost of remaining Infrastructure to be delivered

- 3.1. The following methodology was used to calculate the infrastructure funding gap.
- 3.2. In undertaking this exercise the Council has consulted widely with services internally, including Planning and Highways Development Management, Education, Parks and Green spaces, Public Health, Transport, Regeneration and Community. The Integrated Care Board (ICB) provided an update to primary healthcare projects.

Step 1 – Scoping which projects to include

- 3.3. The first step was to note the projects listed in the 2017 IDP that do not add to the funding gap or where costs are not available. These could then be excluded when calculating the funding gap. Exclusions were:
 - Waste disposal and utility projects (estimated at £11m and £60k respectively) as these are subject to different funding mechanisms (for example connection payments made by developers directly to utility providers while waste provision was noted as the private contractor / Buckinghamshire Council in the IDP)
 - Projects which have been completed or fully funded (listed in Appendix 2)
 - Projects that were not originally costed in the IDP and for which no more recent cost estimate is available (listed in Appendix 3)
 - Projects that were removed for other reasons, for example they were found to be duplicates, or provision is being delivered via site allocations and a criteria based policy in the VALP with uncertainty around the level of provision that has occurred (see paragraphs 3.10 and 3.11 related to provision of bedspaces or accommodation for older persons.) (These projects are listed in Appendix 4)

- 3.4. The infrastructure projects listed as being completed in the five IFS's published up to 31 December 2025 (2020 to 2024) were also checked against the projects listed in the IDP to check that completed projects had been excluded from the funding gap.
- 3.5. As listed in Appendix 2, fifteen projects have been completed and a further ten projects have been fully funded. In total the completed projects amounted to £138.39m and the fully funded projects amount to £72.32m. Examples of these 25 projects include new primary schools and expansions to primary schools such as at Roundwood Primary in Buckingham, and the Quarrendon secondary school satellite, public transport improvements, improvements to Wendover library, flood alleviation, open space and the Berryfields medical centre.
- 3.6. Appendix 2 also lists several projects that have been fully funded or completed by various parties, but for which cost information is uncertain or unknown, for example the Wendover Brook Flood Alleviation Scheme which is being delivered by the Hampden Fields development.
- 3.7. Projects listed in Appendix 3 had no cost estimate available in 2017 and still lack a cost. These include highway and environmental improvement schemes.
- 3.8. It is worth noting that the lack of cost information on projects within the IDP need not preclude delivery: as noted, additional information may become available at the planning application stage.*

* For example, at the Churchway site in Haddenham (planning reference 23/00311/AOP) the Inspector supported a s106 contribution for £85,899 towards an extension to a GP premises. Also, the requirements for open space at the Woodlands site allocation east of Aylesbury were not costed in the IDP but significant amounts of sports provision, open and green space are a development requirement.

3.9. Six projects related to older persons bedspaces within specialist accommodation were included within the 2017 IDP, for example relating to enhanced sheltered accommodation and for dementia care. These projects were based on the recommendations in the 2016 Housing Learning and Improvement Network Report. It has not been possible to check the provision of accommodation against this report's recommendations. Provision of accommodation for the elderly has nonetheless been proceeding and there was a supply of 313 bedspaces with unimplemented planning permission as of 31st March 2023 and 62 bedspaces were provided in the period 2022/23*. The VALP allocates 414 units of accommodation for older persons as part of Policy H6b – Housing for Older People. As a result, it is likely that some of the IDP requirements for older persons care will have been met however there is uncertainty about the level and type of accommodation provided. To avoid the risk of overstating the infrastructure funding gap these projects are amongst those listed in Appendix 4 and have been removed from the calculation of infrastructure costs and the funding gap.

Step 2 – Updating project costs and funding where specific information has been available

- 3.10. The second step was to assess whether there was any relevant new information on the IDP projects that remain to be delivered, particularly updates on funding and costs.
- 3.11. Updated project costs have been used where there have been more recent project-specific estimates. These may be firmed up as part of the project delivery or the planning process and are included in Appendix 1 column F.

Step 3 – Uplifting estimates of other project costs to allow for inflation

- 3.12. Finally, when there was no more recent cost estimate available, an appropriate indexation was applied to the remaining 2017 IDP project costs to reflect inflationary increases in costs since the IDP was compiled.

*Information from the Council's Annual Monitoring Report [9. Housing \(continued\) | Buckinghamshire Council](#)

- 3.13. The uplift in costs was based on information from the Build Cost Information Service (BCIS) All-in Tender Price Index (TPI). This provides historic, current and forecasted UK tender price and building cost indices. The TPI provides an indication of the price clients pay to have building projects constructed over different time periods. It indexes the costs to the contractor in constructing the building, and mainly reflects the cost of construction labour, materials and energy. Some of these reflect the exceptional international circumstances seen over the last few years. This index is also used as the basis for updating the Councils CIL rates annually.
- 3.14. Hence relevant projects from the 2017 IDP were uplifted from the September 2017 indexation of 317 (BCIS All-in TPI) to the Quarter 1 2025 projected index of 400, an uplift by 26.18%.
- 3.15. These uplifts were applied to those projects set out in Appendix 1 column E, with the uplift shown in column G.

4.0. Findings

4.1. The results of applying this three-step approach are summarised in table 2 below. This shows the estimated cost of infrastructure, the value of part-secured funding towards specific projects, and the difference remaining. Note section 5 considers s106 and CIL income further.

Table 2: Estimated Costs and part secured funding towards IDP projects (note: figures are derived from Appendix 1 (column H and I) and may not sum exactly due to rounding)			
Infrastructure Type	Cost of infrastructure	Part-secured funding towards specific projects	Difference between cost and part secured funding
Education	£322.91m	£144.42m	£178.49m
Health	£7.06m	-	7.06m
Transport	£697.74m	£72.59m	625.14m
Other social infrastructure (incl. recreation)	£8.52m	£0.85m	7.66m
Green infrastructure / environmental	£33.43m	£0.40m	33.03m
Total	£1,069.69m	£218.27m	851.41m

**5.0. Part secured funding, other s106 Income,
potential CIL Income and future
development.**

- 5.1. Appendix 1 sets out IDP projects still to be delivered for which there is not yet full funding. Hence these contribute to the Funding gap.

Part secured funding

- 5.2. Appendix 1 (column I) sets out project funding that has been identified as 'part secured' towards specific projects (i.e. which does not meet the full costs of the relevant project). This includes grants and s106 funding allocated to specific projects.
- 5.3. Because of the importance of s106 funding to the Education capital programme, the linkage between that programme and new development, and reflecting the Council's statutory duty for education, the Education service takes a distinct approach in that it includes not just s106 income received but also anticipated s106 income where this is underpinned by a s106 agreement. Anticipated and existing s106 income to schools are fully accounted for within part secured funding and make up almost two thirds (£140.62m of the £218.27m) part-secured funding. Other services do not include anticipated s106 funding in the same way.

S106 Income not included within part-secured income

S106 Income currently held

- 5.4. In addition to this 'part secured' funding towards specific projects, the Council has reviewed its records of s106 income that it holds. For some categories of infrastructure, s106 income has been identified that is not yet allocated to specific projects and has not been considered as part-secured income (with the exception of Education as mentioned).
- 5.5. As of March 31 2024, the [Infrastructure Funding Statement](#) (table 1) records that the Council held £20.43m for infrastructure in the north and central areas, as well as a share of £18.98m for Buckinghamshire wide transport/ highways.

- 5.6. Based on information on financial contributions received between 2020/21 and 2023/24 taken from the Council's financial records, it is estimated that almost half (46.8%) of Transport s106 funds held by the Council relate to the north and central areas. This equates to £8.89m of s106 income (46.8% x £18.98m). However, it is estimated that £2.72m of these funds are for bus services which are not included in the IDP, leaving £6.17m available for transport infrastructure (or 69.5% of £8.89m).
- 5.7. Hence it is estimated that in total £26.57m of s106 income is held for infrastructure in the north and central areas (i.e. £20.4m + £6.17m).
- 5.8. Of this sum, (as per Table 1 of the IFS) £1.74m is held for affordable housing, which is not included in the IDP or the cost of projects to be funded.
- 5.9. Hence £24.83m of s106 income held by the Council (i.e. £26.57m – £1.74m) may be considered available to fund IDP projects in addition to specific part-secured funding.
- 5.10. £16.34m, or almost two thirds of this funding is recorded in the IFS as being secured towards open space and leisure projects and community facilities.

Future S106 Income

- 5.11. Based on data published in the Council's Infrastructure Funding Statements between 2020/21 and 2023/24, the average amount of s106 income collected per annum (p.a.) in north and central areas has been £13.8 million. Over that period 5,777 homes were delivered in these areas, an average of 1,444 homes p.a., providing an average of £9,556 per dwelling p.a. (£13.8m/1,444).
- 5.12. As mentioned however most future s106 income is already accounted for (Education), while some s106 contributions recorded in the IFS are not relevant to IDP infrastructure (notably for bus services and affordable housing). The main categories of future s106 contributions that are relevant to IDP infrastructure, and which have not already been taken into account are towards three broad categories: open space and leisure, community facilities, and transport infrastructure (excluding bus services).

5.13. It is difficult to reliably predict future s106 income for a variety of reasons, not least that the amount depends on the amount of development coming forward. Still, considering income within the three broad categories mentioned above, the annual s106 income received in the north and central between 202/21 and 2023/24 amounted to approx. £2.95m p.a. A fuller breakdown is given in Table 3 below.

Table 3 s106 contributions for selected categories received 2021-2023/24 and average amount received p.a.							
(Transport total adjusted to exclude contributions to bus services)							
Infrastructure Category	2020/21 (£)	2021/22 (£)	2022/23 (£)	2023/24 (£)	Total (£)	Total excl. bus services* (£)	4 year Average p.a. (£)
Community facilities /other	13,000	-	-	221,524	234,524	-	58,631
Open Space & Leisure	1,886,298	3,295,085	1,474,023	1,500,918	8,156,324	-	2,039,081
Transport/ Highways	678,787	1,751,116	507,960	2,002,316	4,940,179	3,433,424	858,356
Total	2,578,085	5,046,201	1,981,983	3,724,758	13,331,027	-	2,956,068

(*69.5% x total £4.94m)

5.14. Although only adopted in 2021, the VALP period covers 1 April 2013 to 31 March 2033. As mentioned, by March 2024, eleven years into the plan period, approx. half (54%) of the VALP housing requirement had already been built. It would be reasonable to expect that the future s106 income may be similar to previous years. (While of course this would increase with inflation, so too would project costs so it does not distort the outcome to ignore this.)

5.15. If an average of £2.95m additional s106 income were received over the remaining nine years of the plan period that would equate to £26.55m

5.16. In summary, on March 31, 2024, £24.83m of s106 income held may be considered available to fund IDP projects and has not already been included in Appendix 1 or 2. If relevant s106 contributions continue to be secured as set out above, then over the remainder of the plan period up to 31 March 2033, a further £26.55 income may be secured.

CIL

5.17. An estimate of the potential CIL revenue that could be raised was presented to Council's [cabinet on 16 July 2024](#) (a table from that report is included at Appendix 5. This was based on initial financial modelling undertaken by Dixon Searle Partnership (DSP). It covers the eight-year period to 2033, presuming the introduction of the CIL charge by 2026 and taking account of anticipated housing development in the north and central areas. It excludes developments for which planning permission has already been issued as these would not be CIL liable. CIL may also be collected from other types of development although this is likely to be relatively small and has not been calculated.

5.18. If large 'strategic' sites are nil rated – as is proposed - CIL income was estimated at £13m over eight years to 2033 (this assumed CIL was in place by 1 April 2025, which clearly it is not). Deducting 5% for CIL administration, the amount available for infrastructure (including the neighbourhood portion passed to parish councils) would be £12.35m with Buckinghamshire Council retaining between £9.1 and £10.4m.

5.19. Decisions on the infrastructure to be funded from CIL held by Buckinghamshire Council will be made by the Council as part of its budget setting process, and in accordance with the IFS. While the scope for parish councils to use CIL is somewhat greater than that of Buckinghamshire Council and local infrastructure priorities may not necessarily reflect those set out in the IDP, nonetheless for expedience it may be assumed that £12.35m will be available to fund IDP infrastructure.

Estimating future delivery from remaining VALP development

- 5.20. As Appendix 2 sets out, the value of projects delivered or fully funded is estimated at £210.71m. Cost inflation over time means direct comparisons are not straight-forward. Still, this would represent just £24.1% of the £872.53m cost of projects in the 2017 IDP. A further £218.27m of part secured funding has been identified.
- 5.21. It seems unlikely that, if 54% of planned development has delivered around a quarter of the value of IDP infrastructure, that the remaining 46% of development would deliver the remaining infrastructure, even allowing for other sources of funding that are foreseeable or secured. The issue is complicated by the challenge of assessing the cost of projects and the value of funding that change over time.

Allowing for changing costs over time

- 5.22. To provide a more consistent cost base, Table 4 shows the value of projects delivered and s106 funds available adjusted to reflect 2017 costs. As mentioned in paragraph 3.13 2017 some project costs were increased by 26.18% to reflect inflation and estimate 2025 costs. Conversely, multiplying present day costs by $1/1.2618$ or 79.25% provides a way of discounting those values so as to reflect what they would have been minus inflation). While this is only an approximation, it provides for a more consistent comparison of infrastructure costs, delivery and development over time.
- 5.23. Table 4 shows that, taking account of projects delivered and funds available, approx. £359.65m of the 2017 total IDP cost of projects of £872.53m has been or could be delivered. This is based on reasonable adjustments for the changing value of money over time, and presents values at 2017 costs. This sum of £359.65m equates to 41.2% of that total 2017 cost and leaves 58.8% of the value of projects to be delivered. With only 46% of the VALP housing requirement remaining to be delivered this would be a disproportionate and unreasonable share.

Table 4. the value of projects delivered part secured funds and s106 funds held - adjusted to reflect 2017 costs		
	Cost	Cost adjusted to 2017 values (i.e. multiplied by 1/1.2618 or 79.25%)
Value of projects delivered or fully funded	£210.71m	£166.99m
Part secured funding (for specific projects)	£218.27m	£172.98m
s106 income held by the Council not included above	£24.83m	£19.68m
Total	£453.81m	£359.65m

5.24. Additionally, several factors mean that this overstates the ability of development to fund or deliver infrastructure:

- Most if not all of future s106 Education income (£140.62m) expected from future developments is already included in the £218.27m of part-secured funding (Contributions to Education typically amount to well over half of all s106 contributions paid by developments).
- The cost of those projects for which there has been a project specific cost update have increased substantially more than the general inflationary uplift that has been allowed for. Projects for which a specific cost update has been available have increased from £179.27m to £436.5m. This is an increase of 243.5% , compared to the general inflationary uplift of 26.18% that has been applied. This suggests that the general 26.18% uplift may be a considerable underestimate of the project costs that remain to be funded.
- As mentioned, costs are not available for some projects, and these have been excluded from these calculations (these projects are set out in Appendix 3.)

5.25. It is clear that while remaining planned housing development may deliver some infrastructure as well as further s106 contributions, it cannot be expected to fully fund or deliver remaining IDP infrastructure - a funding gap will remain.

6.0. Conclusions

- 6.1. The list of infrastructure projects that remain to be delivered has been updated to exclude infrastructure already delivered, and projects that have full funding secured.
- 6.2. For the remaining projects, more recent project specific cost estimates have been used when available, otherwise costs have been uplifted to account for inflation. These costs are estimated to have increased by over a quarter (26.18%) since the IDP was published in 2017.
- 6.3. Where there is significant uncertainty on project costs, these have not been included.
- 6.4. This review of the IDP shows that there remains a substantial amount of infrastructure to be delivered to support the development of the north and central areas. The cost of infrastructure that remains to be provided as of January 2025 is estimated at £1,069.69m. Taking account of £218.27m part-secured funding towards specific projects, the cost is estimated at 851.41m.
- 6.5. Additionally, approx. £24.83m of s106 income not allocated to specific projects is currently available, while a further £26.55m of s106 income may be expected by 31 March 2033 towards IDP infrastructure projects.
- 6.6. If CIL is introduced and raises income as anticipated, it is estimated that by 31 March 2033 up to £12.35m of CIL income could be secured (including the portion passed onto parish councils).
- 6.7. While this gap may be further mitigated as a result of infrastructure that is delivered directly by VALP development that is still to be built this development cannot be expected to deliver the remaining IDP infrastructure - a funding gap will remain.
- 6.8. The effect of these factors is summarised in table 1, reproduced below. This shows a funding gap of £787.68m which is very significant funding gap.
- 6.9. While the amount forecast to be raised for infrastructure by CIL may be relatively small up to 2033, it would contribute positively to the costs of delivering infrastructure and would allow flexibility in how funding is used.

- 6.10. As mentioned, national guidance states that any significant funding gap should be considered sufficient evidence of the desirability of CIL funding, where other funding sources are not confirmed.
- 6.11. The Council is continuing to explore potential opportunities to deliver necessary infrastructure, including government grant funding. CIL is one of these opportunities and the Council considers that the evidence presented here constitutes sufficient evidence of the desirability of CIL funding.

Table 1 Estimated Costs of Infrastructure, funding and potential funding		
(a)	Estimated Cost of IDP projects still to be delivered	£1,069.69m
(b)	Part secured funding	£218.27m
(c)	Subtotal (a) – (b)	£851.41m
(d)	s106 income held by the Council not included above	£24.83m
(e)	Subtotal (c) - (d)	£826.58m
(f)	Further s106 that may be expected by 31 March 2033	£26.55m
(g)	Estimated potential CIL income up to March 2033	£12.35m
(h)	Current Total Estimated Funding Gap (c) – (d) – (f) – (g)	£787.68m

List of Appendices

Appendix 1 – Infrastructure projects which are still to be delivered and not fully funded

Appendix 2 – Infrastructure projects which have been completed or fully funded

Appendix 3 – Infrastructure projects for which no costs are available

Appendix 4 – Other infrastructure projects which were excluded from the calculation of funding costs

Appendix 5 – Extract from July 2024 cabinet report. Table showing estimated CIL income from housing development in north and central areas to 2033