

INTEGRATED PLAN

PART G – OTHER TECHNICAL INFORMATION (TABLES)

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Table 1: Summary Budget Movement Statement (2017/18 – 2019/20)

2016/17 £m		2017/18 £m	2018/19 £m	2019/20 £m
828.732	Original Budget	822.182	822.182	822.182
(5.660)	Technical Adjustments	(4.219)	(5.803)	(7.050)
8.933	Inflation	4.834	19.734	34.634
832.005	Base Budget	822.797	836.113	849.766
	Pressures for change:			
0.025	Previous Policy Decisions	(0.250)	(0.200)	(0.250)
10.079	Demography	19.454	25.003	34.654
8.681	Legislative	6.029	10.730	15.313
0.342	Capital Financing	-	1.859	3.563
3.602	Other	2.816	8.349	10.201
22.729	Total Pressures for Change	28.049	45.741	63.481
854.734	Subtotal	850.846	881.854	913.247
	Savings:			
(16.263)	Existing efficiencies - ongoing impact	(12.863)	(17.162)	(20.075)
(0.281)	Existing Policy Choice - ongoing impact	(5.039)	(5.084)	(5.084)
(13.478)	New efficiencies	(22.663)	(27.996)	(28.500)
(2.530)	New Policy Choice	(0.435)	(1.004)	(1.548)
-	Further savings required (to close gap)	-	(23.752)	(44.779)
(32.552)	Total Efficiency / Business Transformation Savings	(41.000)	(74.998)	(99.986)
822.182	REVENUE BUDGET (excluding funding specifically allocated to service area)	809.846	806.856	813.261
(0.385)	Use of Reserves	-	-	-
821.797	Resultant Budget	809.846	806.856	813.261

Table 2: Funding Statement (2017/18 – 2019/20)

2016/17		2017/18	2018/19	2019/20
£m		£m	£m	£m
49.847	Business Rates Income	46.327	47.818	49.519
64.231	Business Rates Top-Up Grant	69.531	71.768	74.320
79.992	Revenue Support Grant	44.535	22.599	1.890
194.069		160.393	142.185	125.730
	<u>Non-ringfenced Grants:</u>			
	Compensation for impact of changes to			
2.552	Business Rates (S31 grant)	2.552	2.552	2.552
12.009	Education Services Grant (ESG)	3.261	-	-
6.635	New Homes Bonus	5.648	4.100	3.934
0.263	New Homes Bonus Adjustment	-	-	-
0.746	SEN Reform	-	-	-
2.141	Independent Living Fund	2.070	2.005	1.944
7.760	Transition Grant	7.849	-	-
-	Adult Social Care Support Grant	4.153		
1.100	Other non-ringfenced grants	1.085	1.000	1.006
33.207		26.619	9.658	9.436
	<u>Ringfenced Grants:</u>			
34.504	Public Health Grant	33.659	32.784	31.932
15.543	Public Health - Health visitors	15.154	14.760	14.376
2.605	Adult Skills and Community Learning grant	2.605	2.605	2.605
1.111	Local Authority Bus Subsidy Grant (formally Bus Service Operators Grant)	1.111	-	-
1.122	Unaccompanied Asylum Seeking Children Grant (UASC)	1.122	1.122	1.122
1.837	Troubled Families Grant	2.467	2.217	2.267
1.258	Music Education Grant	1.258	1.258	1.258
0.815	Youth Justice Good Practice Grant	0.815	0.815	0.815
58.795		58.191	55.561	54.375
	<u>Other Income:</u>			
18.949	NHS funding - Better Care Fund	18.949	23.676	31.858
499.136	Council Tax	516.097	530.578	545.466
9.787	Council Tax relating to 2% Social Care Precept	25.597	42.698	43.896
9.907	Collection Fund Balance - Council Tax	5.500	4.000	4.000
(2.053)	Collection Fund Balance - Business Rates	(1.500)	(1.500)	(1.500)
535.727		564.643	599.452	623.720
821.797	TOTAL	809.846	806.856	813.261

TABLE 3 - SERVICE REVENUE BUDGET STATEMENT (2017/18 - 2019/20)

2016/17 Net Budget £'000		Children's Services £'000	Community Protection £'000	Environment £'000	Health & Community Services £000	Public Health £000	Resources £'000	Central Items £'000	Net Budget 2017/18 £'000	Forecast Net Budget 2018/19 £'000	Forecast Net Budget 2019/20 £'000
828,732	Original Budget	180,555	35,599	112,347	344,938	50,188	58,168	40,387	822,182	822,182	822,182
-	Restructuring / Internal Transfers	55	(202)	(4,832)	(11,813)	(87)	16,738	141	-	-	-
(5,660)	Technical Adjustments	(2,168)	-	-	(71)	(1,234)	-	(746)	(4,219)	(5,803)	(7,050)
823,072	Adjusted Budget	178,442	35,397	107,515	333,054	48,867	74,906	39,782	817,963	816,379	815,132
8,933	Inflation	1,316	534	1,584	(425)	32	1,793	-	4,834	19,734	34,634
832,005	Base Budget	179,758	35,931	109,099	332,629	48,899	76,699	39,782	822,797	836,113	849,766
	Pressures for Change:										
25	<i>Previous Policy Decisions (2016/17 & Prior Years)</i>	-	-	-	-	-	(250)	-	(250)	(200)	(250)
10,079	<i>Demography</i>	2,034	-	31	17,389	-	-	-	19,454	25,003	34,654
8,681	<i>Legislative Changes</i>	271	-	287	5,596	-	(125)	-	6,029	10,730	15,313
-	<i>Capital Financing</i>								-	1,859	3,563
-	<i>One-off Capital Investment (revenue contribution to capital)</i>								-	-	-
3,944	<i>Other Pressures</i>	637	-	844	445	-	140	750	2,816	8,349	10,201
22,729	Total Pressures For Change	2,942	-	1,162	23,430	-	(235)	750	28,049	45,741	63,481
854,734	Standstill Budget	182,700	35,931	110,261	356,059	48,899	76,464	40,532	850,846	881,854	913,247
(32,552)	Savings	(10,805)	(736)	(2,625)	(11,663)	(32)	(3,899)	(11,240)	(41,000)	(51,246)	(55,207)
-	Further savings required								-	(23,752)	(44,779)
822,182	REVENUE BUDGET (before funding specifically allocated to service area)	171,895	35,195	107,636	344,396	48,867	72,565	29,292	809,846	806,856	813,261
(27,697)	Funding specifically allocated to service area	(5,662)	-	(1,111)	(21,554)	-	-	-	(28,327)	(26,966)	(27,016)
794,485	REVENUE BUDGET	166,233	35,195	106,525	322,842	48,867	72,565	29,292	781,519	779,890	786,245
(385)	Use of reserves								-		
794,100	NET REVENUE BUDGET	166,233	35,195	106,525	322,842	48,867	72,565	29,292	781,519		
	Add Income from:								-		
119,039	Sales, Fees & Charges	12,965	1,385	10,693	50,659	37	40,494	-	116,233		
54,133	Partner Contributions	236	584	2,009	13,707	-	1,771	-	18,307		
18,847	Other Ringfenced Grants	15,004	-	1,721	2,311	-	1,895	-	20,931		
192,019	TOTAL INCOME (excluding dedicated schools grant)	28,205	1,969	14,423	66,677	37	44,160	-	155,471		
27,697	Specific Grants (ringfenced)	5,662	-	1,111	21,554	-	-	-	28,327		
1,014,201	GROSS BUDGET (excluding schools)	200,100	37,164	122,059	411,073	48,904	116,725	29,292	965,317		
866,773	Dedicated Schools Grant	906,041							906,041		
1,880,974	GROSS BUDGET (including schools)	1,106,141	37,164	122,059	411,073	48,904	116,725	29,292	1,871,358		

TABLE 4: SUMMARY SUBJECTIVE ANALYSIS 2017/18

2016/17 TOTAL £'000	Subjective groups:	Children's Services £'000	Community Protection £'000	Environment £'000	Health & Community Services £000	Public Health £000	Resources £'000	Central Items £'000	2017/18 TOTAL £'000
249,592	Employees	89,891	33,073	13,704	58,901	3,257	45,840	-	244,666
	Running Expenses:								
26,804	Premises related expenditure	1,966	55	413	335	-	24,479	-	27,248
30,088	Transport related expenditure	19,966	1,345	400	1,582	32	1,035	-	24,360
80,111	Supplies & services	26,582	2,147	1,131	10,705	10,498	27,620	4,757	83,440
582,819	Third party payments	107,801	541	105,300	281,099	35,117	15,583	2,220	547,661
(23,352)	Transfer payments	(51,825)	-	-	36,897	-	-	-	(14,928)
2,434	Support services	57	3	-	-	-	2,174	-	2,234
698,904	Total Running Expenses	104,547	4,091	107,244	330,618	45,647	70,891	6,977	670,015
948,496	TOTAL SERVICE EXPENDITURE	194,438	37,164	120,948	389,519	48,904	116,731	6,977	914,681
32,268	Capital Financing Costs						(6)	22,315	22,309
	- Capital Investment (Revenue Contribution to Capital)							-	-
(186,279)	Income	(28,205)	(1,969)	(14,423)	(66,677)	(37)	(44,160)	-	(155,471)
794,485	REVENUE BUDGET (excluding funding specifically allocated to service area)	166,233	35,195	106,525	322,842	48,867	72,565	29,292	781,519
27,697	Add back funding allocated to service area, but held centrally	5,662	-	1,111	21,554	-	-	-	28,327
822,182	REVENUE BUDGET	171,895	35,195	107,636	344,396	48,867	72,565	29,292	809,846

TABLE 5: BUDGET RESTRUCTURING & TECHNICAL ADJUSTMENTS (2017/18 TO 2019/20)

Ref:	Description	Portfolio	Children's Services £'000	Community Protection £'000	Environment £'000	Health & Community Services £'000	Public Health £'000	Resources £'000	Central Items £'000	2017/18 TOTAL £'000	2018/19 TOTAL £'000	2019/20 TOTAL £'000
BUDGET RESTRUCTURING & TECHNICAL ADJUSTMENTS:												
	Restructuring / Internal Transfers											
	Transfer from (Env) to (Res) RE: Communications / Corporate Policy				(4,042)			4,042		-	-	-
	Transfer from (Env) to (HCS) RE: Transport, Access & Safety				(540)	540				-	-	-
	Transfer from (Env) to (Central)				(250)				250	-	-	-
	Transfer from (PH) to (HCS) RE: Drugs & Alcohol Social Workers					87	(87)			-	-	-
	Transfer from (HCS) to (CS) RE: HRS Rose Court		80			(80)				-	-	-
	Transfer from (HCS) to (Res) RE: Care Payments					(1,415)		1,415		-	-	-
	Transfer from (HCS) to (Res) RE: Customer Services					(603)		603		-	-	-
	Transfer from (HCS) to (Res) RE: Libraries					(10,544)		10,544		-	-	-
	Transfer from (CP) to (HCS) RE: County Community Safety Unit			(202)		202				-	-	-
	Transfer from (Central) to (Res) RE: Interest income relating to Insurance							109	(109)	-	-	-
	Transfer from (CS) to (Res) RE: SYP Network Recharges		(25)					25		-	-	-
	Total Restructuring / Internal Transfers		55	(202)	(4,832)	(11,813)	(87)	16,738	141	-	-	-
	Technical Adjustments											
TA01	Troubled Families (TF) Grant	CS	630							630	380	430
TA02	ESG	EE&S	(2,798)							(2,798)	(2,798)	(2,798)
TA03	Independent Living Fund	AC&H				(71)				(71)	(136)	(197)
TA04	Public Health - Savings Requirement	PHL&L					(1,234)			(1,234)	(2,503)	(3,739)
TA05	Reversal of one-off funding: SEN reform grant	R&P							(746)	(746)	(746)	(746)
	Total Technical Adjustments		(2,168)	-	-	(71)	(1,234)	-	(746)	(4,219)	(5,803)	(7,050)
	TOTAL BUDGET RESTRUCTURING & TECHNICAL ADJUSTMENTS		(2,113)	(202)	(4,832)	(11,884)	(1,321)	16,738	(605)	(4,219)	(5,803)	(7,050)

Portfolio Key:

Adult Care & Health	AC&H
Children's Services	CS
Community Safety and Waste Management	CS&WM
Enterprise, Education & Skills	EE&S
Environment, Planning and Transport	EP&T
Highways	HWY
Public Health, Localism and Libraries	PHL&L
Resources & Performance	R&P

TABLE 6: 2017/18 PAY & PRICE INFLATION

	Children's Services £'000	Community Protection £'000s	Environment £'000s	Health & Community Services £'000s	Public Health £'000s	Resources £'000s	Central Items £'000s	Total £'000s
Pay Inflation:								
2017/18 Pay Inflation (1.0%)	746	511	136	619	33	548	-	2,593
Pay Inflation	746	511	136	619	33	548	-	2,593
Price Inflation:								
Countywide exceptional:								
<i>Council Tax (3.99%)</i>	-	-	-	-	-	3	-	3
<i>Insurance - Premiums Paid (1.47%)</i>	-	-	-	-	-	21	-	21
<i>Teachers/Fire Pensions (2.5%)</i>	98	17	-	-	-	-	-	115
<i>Repairs & maintenance (2.2%)</i>	7	4	-	1	-	75	-	87
<i>Gas (12.83%)</i>	8	-	-	-	-	108	-	116
<i>Electricity (28.97%)</i>	15	-	92	-	-	609	-	716
<i>Street Lighting Energy (28%)</i>	-	-	1,048	-	-	-	-	1,048
<i>Rates (1.9%)</i>	3	-	-	-	-	95	-	98
<i>Water (1.37%)</i>	-	-	-	-	-	2	-	2
<i>Wastewater (2.67%)</i>	-	-	-	-	-	3	-	3
<i>Diesel (5.61%)</i>	-	13	-	14	-	1	-	28
<i>IT (software licences - 3yr fixed price contract)</i>	-	-	-	-	-	340	-	340
<i>PFI Service Element (2.1%)</i>	60	-	-	-	-	27	-	87
<i>SMS contract (1.01%)</i>	15	-	-	-	-	147	-	162
<i>Vensons contract (2.36%)</i>	-	16	-	11	-	1	-	28
<i>subtotal Countywide Exceptional</i>	206	50	1,140	26	-	1,432	-	2,854
Service specific exceptional (expenditure):								
<i>Adoption (0.11% / 2.00%)</i>	10	-	-	-	-	-	-	10
<i>Asylum Seeker - Leaving Care (1.34%) / UASC (2.22%)</i>	33	-	-	-	-	-	-	33
<i>DCS Direct Payments (1.00%)</i>	26	-	-	-	-	-	-	26
<i>DCS Homecare (3.73%)</i>	55	-	-	-	-	-	-	55
<i>Fostering - Allowances & Daycare (0.04%) / Fees (1.98%)</i>	88	-	-	-	-	-	-	88
<i>Leaving Care (0.96%)</i>	5	-	-	-	-	-	-	5
<i>Specialist Services - Independent Placements (-1.33% / 0.55% / 1.34% / 2.22%)</i>	244	-	-	-	-	-	-	244
<i>Highways Maintenance - Ringway (1.30%)</i>	-	-	304	-	-	-	-	304
<i>Highways Maintenance - Opus (2.0%)</i>	-	-	162	-	-	-	-	162
<i>Coroner Services - Mortuary Services (5.0%)</i>	-	-	-	-	-	10	-	10
<i>subtotal Service Specific exceptional (Expenditure)</i>	461	-	466	-	-	10	-	937

	Children's Services £'000	Community Protection £'000s	Environment £'000s	Health & Community Services £'000s	Public Health £'000s	Resources £'000s	Central Items £'000s	Total £'000s
Income:								
Standard (2.2%)	(97)	(27)	(249)	(1,070)	(1)	(219)	-	(1,663)
Service Specific exceptional (Income):								
Waste Management (Income 0.00%)	-	-	64	-	-	-	-	64
Countryside Management Service (Income 0.00%)	-	-	4	-	-	-	-	4
Passenger Transport (Income 0.00%)	-	-	23	-	-	-	-	23
Coroner Services - Mortuary Services (Income 1.0%)	-	-	-	-	-	2	-	2
Libraries and Heritage Services (Income 0.0%)	-	-	-	-	-	20	-	20
<i>subtotal Service Specific exceptional (Income)</i>	-	-	91	-	-	22	-	113
Total Price Inflation	570	23	1,448	(1,044)	(1)	1,245	-	2,241
TOTAL PAY & PRICE INFLATION	1,316	534	1,584	(425)	32	1,793	-	4,834

TABLE 7: Service Specific Exceptional Inflation (Expenditure) 2017/18

	Service Area	Description	Alternative Inflation Increase %	Increase set by other bodies / contract Yes / No ?	Explanation for variation to Standard Inflation increase	Budget £	Inflation @ NIL £	Inflation if alternative increase applied £	Impact above / (below) standard inflation £
Health & Community Services									
	None					0	0	0	0
	Highways Maintenance - Ringway	HST contract	1.30	Yes	Calculation based on HTMA indices	23,399,000	0	304,187	304,187
	Highways Maintenance - Opus	CST contract	2.00	Yes	Calculation based on RPIX based on advice from our contract consultant BuroHappold at the time to contract documents were being put together	8,090,000	0	161,800	161,800
						31,489,000	0	465,987	465,987
Children's Services									
	Adoption	Preadoption Allowances, Residence Order Allowances, Special Guardianship Allowances, Adoption Allowances	0.11	Yes	All Adoption based allowances are increased in line with the Fostering increase (see below)	7,288,477	0	8,293	8,293
	Adoption	Adoption Fees	2.00	No	Fees should link to standard pay inflation.	73,241	0	1,462	1,462
	Asylum Seeker - Leaving Care	UASC - over 18	1.34	No	Linked to IP semi independent rates.	730,935	0	9,807	9,807
	Asylum Seeker - UASC	UASC - under 18	2.22	No	Linked to IP fostering rates.	1,028,000	0	22,778	22,778
	Disabled Childrens Service - Direct Payments	Direct Payments	1.00	Yes	Direct Payments inflationary pressures are linked to those calculated by HCS for their respective services.	2,597,958	0	25,980	25,980
	Disabled Childrens Service - Homecare	Homecare	3.73	Yes	Homecare inflationary pressures are linked to those calculated by HCS for their respective services.	1,479,901	0	55,200	55,200
	Fostering	Allowances & Daycare	0.04	Yes	Fostering Allowances are increased in line with the National Minimum Fostering Allowance scheme. Based on the increase from 2014/15 to 2015/16 (2017/18 rates are yet to be released - there was no increase in 2016/17) an increase of 3.5% is anticipated.	7,418,411	0	2,925	2,925
	Fostering	Fostering Fees	1.98	No	Fees should link to standard pay inflation.	4,284,039	0	84,670	84,670
	Leaving Care	Leaving Care	0.96	Yes	Linked to benefit rates.	522,790	0	5,014	5,014
	Specialist Services - Independent Placements	SC Residential Homes - Spec Schools, IP Disability - CLA (Special Schools)	-1.33	No	Less placements are being made in this area, as mainly Education funded unless agreed at tribunal	2,907,486	0	(38,639)	(38,639)
	Specialist Services - Independent Placements	IP SC Residential Homes, IP Disability - CLA (Residential)	0.55	No	Average weekly costs for residential provision are continuing to increase as complex cases are becoming harder to place.	8350626	0	46,016	46,016
	Specialist Services - Independent Placements	IP Semi-Independent, Section 23 - IP (Semi Independent)	1.34	No	Average weekly costs for semi independent placements are seeing an increase for placements and additional support costs while stepping down support for clients as they move to adulthood.	3,714,379	0	49,837	49,837
	Specialist Services - Independent Placements	IP Fostering, IP Disability - CLA (Fostering), Section 23 - IP (Fostering)	2.22	No	The Brokerage Service are experiencing higher placement costs for Hertfordshire CLA due to increased incidence of specific complex needs within cases being handled and the lack of In House Fostering placements being available. Work is underway to recommission services and increase capacity in In House Fostering, but this will take some time to take effect.	8,454,376	0	187,330	187,330
						48,850,619	0	460,674	460,674
Community Protection									
	None						0	0	0
Resources & Performance									
	Coroner Service	Mortuary Services	5.00	Yes	Mortuary services provided under contract to three NHS Trusts (West Herts, East & North Herts and Princess Alexandra). Contracts awarded in July 2016 therefore 2017/18 is the first full year. NB: The contracts allow for annual increases up to NHS inflation rates which is usually higher than general inflation.	197,147	0	9,857	9,857
						197,147	0	9,857	9,857

TABLE 7: Service Specific Exceptional Inflation (Income) 2017/18

Service Area	Description	Alternative Inflation Increase %	Increase set by other bodies / contract Yes / No ?	Explanation for variation to Standard Inflation increase	Budget £	Inflation @ 2.2% £	Inflation if alternative increase applied £	Impact (above) / below standard inflation £
Health & Community Services								
None					0	0	0	0
Environment								
Waste Management	Various income streams	0.00	No	Marketing of all recycling materials (except residual waste) from Household Waste Recycling Centres is carried out by Amey (the contracted operator) who, as part of the contract negotiations, provided an undertaking to provide a minimum guaranteed level of income for the duration of the contract from June 2016, which has already been built into the budget.	(2,931,443)	(64,492)	0	64,492
Countryside Management Service	Income from district councils	0.00	No	Projects negotiated annually with District/Borough Councils	(189,600)	(4,171)	0	4,171
Passenger Transport	S106 budget	0.00	Yes	Fixed amounts resulting from S106 agreements	(544,634)	(11,982)	0	11,982
Passenger Transport	Various income streams	0.00	No	Written agreements with district councils and other local authorities (cross boundary routes) that they will pay specific amounts towards operator costs.	(487,042)	(10,715)	0	10,715
					(4,152,719)	(91,360)	0	91,360
Children's Services								
None					0	0	0	0
Community Protection								
None					0	0	0	0
Resources & Performance								
Coroner Service	Grants & Contribution (Other Local Authorities)	1.00	No	This recharge to Hertfordshire Police is for Coroner's Officers and therefore any increase should be based on salary inflation.	(188,588)	(4,149)	(1,886)	2,263
Libraries and Heritage Services	Income from Library fees and charges	0.00	No	HCC's Inspiring Libraries Strategy has a key ambition to increase library usage. As part of the implementation of the strategy a comprehensive review of all library fees and charges was undertaken during 2015/16 with a view to maximising income, without having a negative impact on usage. Fees and charges were benchmarked against those of CIPFA comparator authorities, near neighbours, and consortium partners. This demonstrated that charges in Herts are already amongst the highest. The exception was overdue charges, so these were increased wef 1 April 2016. The increase equated to 5% increase for adults and 17% increase for children, both well in excess of inflation. Overdue charges are the main income stream for libraries, accounting for 35% of income. This income is in decline because of the ease of renewing items to avoid paying the charge. The postal notification charge was also increased by 10%, and a new charge for replacement library cards introduced. There is no scope to increase these charges again in April 2017. Income from some streams eg hire of CDs and DVDs, which represents 16% of total income, is significantly reducing as customers no longer want the physical format, so increasing an already high charge compared to other authorities, would be counter-productive in an already diminishing market. Some charges cannot be increased as the cost of implementation would outweigh the increase in revenue eg photocopying where coin boxes would have to be altered. Residents chose whether or not to use library services and incur charges. Evidence from user comments and complaints supports the argument that the level of charges acts as a deterrent to library use and actually results in less income being raised, as users are either unwilling or unable to pay. The service continues to benchmark against other authorities and to explore other income streams, but there is no case for an inflation based increase for 2017-18.	(905,947)	(19,931)	0	19,931
					(1,094,535)	(24,080)	(1,886)	22,194

TABLE 8: PRESSURES FOR CHANGE 2017/18 - 2019/20

	2016/17 TOTAL £000s	2017/18 TOTAL £000s	2018/19 TOTAL £000s
Previous Policy Decision	(250)	(200)	(250)
Demography	19,454	25,003	34,654
Legislative	6,029	10,730	15,313
Other Pressures	2,816	10,208	13,764
TOTAL	28,049	45,741	63,481

Ref	Description	Portfolio	Type of pressure	2016/17 TOTAL £000s	2017/18 TOTAL £000s	2018/19 TOTAL £000s	Approximate current budget £'000
CHILDREN'S SERVICES							
D01	Children Looked After (CLA)	CS	Demography	1,047	1,798	3,612	44,100
D02	Child Protection	CS	Demography	(132)	(132)	(132)	1,748
D03	Corporate Parenting - Higher Education	EE&S	Demography	22	22	22	
D04	Adoption & Special Guardianship Orders	CS	Demography	346	346	346	7,394
D05	No Recourse to Public Funds (NRPF)	CS	Demography	357	357	357	521
D06	Unaccompanied Assylum Seekers	CS	Demography	394	394	394	1,512
L01	SEN	EE&S	Legislative	271	693	693	
OP01	SN HTS Transport	EE&S	Other Pressures	437	887	887	
OP02	Hadham Road Development appeal costs	EE&S	Other Pressures	200	0	0	
TOTAL CHILDREN'S SERVICES				2,942	4,365	6,179	
COMMUNITY PROTECTION							
None							
TOTAL COMMUNITY PROTECTION				0	0	0	

Ref	Description	Portfolio	Type of pressure	2016/17 TOTAL £000s	2017/18 TOTAL £000s	2018/19 TOTAL £000s	Approximate current budget £'000
	ENVIRONMENT						
PPD01	County Travel Survey	EP&T	Previous Policy Decision	0	50	0	
D07	Road length increases - routine maintenance	HWY	Demography	31	92	183	
L02	Impact of Landfill Tax - Waste Management (rate change)	CS&WM	Legislative	146	479	748	
L03	Environment Protect Act - Recycling credits	CS&WM	Legislative	141	288	440	
OP03	Cessation of Edmonton Waste Disposal Contract	CS&WM	Other Pressures	767	2,504	2,504	41,776
OP04	Cessation of Interim Waste Disposal Contracts	CS&WM	Other Pressures	100	1,879	2,232	
OP05	Essential Upgrade of Highways Asset Management System	HWY	Other Pressures	(50)	(100)	(100)	
OP06	Advice on Tree Health	EPT	Other Pressures	0	0	(50)	378
OP07	Budget for Additional County Councillor due to boundary changes	PHL&L	Other Pressures	27	27	27	2,079
OP09	Legal Support for Procurement	HWY	Other Pressures	100	0	0	
OP11	Highways - Reacting to Ash Dieback and Other Tree diseases	HWY	Other Pressures	(100)	(100)	(100)	
	TOTAL ENVIRONMENT			1,162	5,119	5,884	
	HEALTH & COMMUNITY SERVICES						
D08	Older People	AC&H	Demography	4,223	6,043	9,310	140,211
D09	Learning Disability	AC&H	Demography	12,596	14,972	18,972	142,425
D10	Physical Disability	AC&H	Demography	371	732	1,044	25,954
D11	Mental Health	AC&H	Demography	199	379	546	16,985
L04	National Living Wage for Commissioned Homecare and Residential	AC&H	Legislative	5,596	9,406	13,568	119,526
OP12	Winterbourne View - Transforming Care	AC&H	Other Pressures	445	445	445	142,425
	TOTAL HEALTH & COMMUNITY SERVICES			23,430	31,977	43,885	
	PUBLIC HEALTH						
	None						
	TOTAL PUBLIC HEALTH			0	0	0	

Ref	Description	Portfolio	Type of pressure	2016/17 TOTAL £000s	2017/18 TOTAL £000s	2018/19 TOTAL £000s	Approximate current budget £'000
	RESOURCES						
PPD02	Hemel Public Service Quarter	R&P	Previous Policy Decision	(250)	(250)	(250)	
L06	County Councillors - ending of superannuation scheme	R&P	Legislative	(125)	(136)	(136)	
OP13	Robertson & Farnham House - sub-lease expiry	R&P	Other Pressures	0	635	1,269	15,179
OP14	Rental increase for Mundells	R&P	Other Pressures	77	77	77	15,179
OP15	Rental increase for Bishops Stortford Library	R&P	Other Pressures	43	43	43	15,179
OP16	Budget for Additional County Councillor from Boundary changes	R&P	Other Pressures	20	20	20	1,428
	TOTAL RESOURCES			(235)	389	1,023	
	CENTRAL ITEMS						
OP17	Interest cost - HCC borrowing	R&P	Other Pressures	382	1,593	2,508	
OP18	Interest on Investment Balances (external)	R&P	Other Pressures	280	351	351	
OP19	Capital Financing - Minimum Revenue Provision Policy choice	R&P	Other Pressures	0	450	625	
OP20	Additional Treasury Management pressures	R&P	Other Pressures	(23)	(23)	(23)	
OP21	Additional Borrowing to fund the Capital Programme	R&P	Other Pressures	0	1,409	2,938	
OP22	Repayments to Invest to Transform relating to agreed schemes	XC	Other Pressures	111	111	111	
	TOTAL CENTRAL ITEMS			750	3,891	6,510	
	TOTAL PRESSURES			28,049	45,741	63,481	

TABLE 9: SAVINGS 2017/18 - 2019/20

	2017/18 TOTAL £000s	2018/19 TOTAL £000s	2019/20 TOTAL £000s
Existing Efficiencies (ongoing impact) - EE	(12,863)	(17,162)	(20,075)
Existing Policy Choice (ongoing impact) - EPC	(5,039)	(5,084)	(5,084)
New Efficiencies - NE	(22,663)	(27,996)	(28,500)
New Policy Choice - NPC	(435)	(1,004)	(1,548)
Further Savings Required	0	(23,752)	(44,779)
TOTAL	(41,000)	(74,998)	(99,986)

Ref	Project title	Portfolio	Project Status	2017/18 TOTAL £000s	2018/19 TOTAL £000s	2019/20 TOTAL £000s	Approximate current budget £'000
	CHILDREN'S SERVICES						
EEI01	Home to School Transport	EE&S	EE	(130)	(130)	(130)	5,440
EEI02	Home to School Transport - Additional	EE&S	NPC	(470)	(470)	(470)	5,440
SSS01	Family Focus	CS	NE	(2,750)	(4,500)	(4,500)	44,100
EEI03 & SSS02	0-25 Integration	CS	EE	(75)	(200)	(200)	33,563
SSS03	Reduce training budget	CS	NE	(280)	(300)	(300)	8,439
EEI04	Schools PFI contract	EE&S	NE	(106)	(106)	(106)	670
EEI05 & SSS04 (X1)	Printing Contract Savings	EE&S	NE	(350)	(150)	(150)	7,736
EEI06	Herts Music Service	XC	EE	(32)	(48)	(48)	237
EEI07	Premature Retirement Cost and redundancy	EE&S	NE	(391)	(391)	(391)	782
EEI08	School improvement (Herts for Learning)	EE&S	NE	(456)	(456)	(456)	4,818
EEI09	Transfers of relevant spend from ESG to DSG	EE&S	NE	(1,752)	(1,752)	(1,752)	3,425
EEI10	Off site visits	EE&S	NE	(92)	(92)	(92)	92
EEI11	Other ESG related reductions	EE&S	NE	(20)	(20)	(20)	44
EEI12	Further ESG related savings	EE&S	NE	(149)	(149)	(149)	1,414
EEI13	Further ESG related savings	EE&S	NE	0	(2,043)	(2,043)	
EEI14	Early Years spend transfer to DSG	CS	NE	(640)	(640)	(640)	1,544
EEI15	Virtual School Service Reduction and Grant Funding	EE&S	NE	(237)	(237)	(237)	1,728
EEI16 & SSS09	Families First ITT Bid	CS	NE	0	(37)	(37)	(87)
SSS06	Further Children Looked After Transformation Efficiency Savings	CS	NE	(300)	(300)	(300)	44,100
SSS07	Safeguarding & Specialist Services Salary Savings	CS	NE	(450)	(450)	(450)	32,384
SSS08	Childcare Litigation	CS	NE	(100)	(100)	(100)	865
EEI17 & SSS10	Re-Commissioning Services	CS	NE	(664)	(664)	(664)	2,838
EEI23 & SSS05	Business Efficiency Programme	CS	NE	(280)	(280)	(280)	78,728
EEI18 & SSS11 (X2)	Children's Services Efficiencies (excl. CLA)	CS / EE&S	NE	(386)	(386)	(386)	179,019
EEI19	Enabling the Worker (ETW)	XC	NE	(106)	(106)	(106)	
EEI20 (X2)	School Place Planning Efficiencies	EE&S	NE	(31)	(31)	(31)	1,851
EEI21 (X2)	Integrated Services for Learning Efficiencies including ETW	XC	NE	(136)	(136)	(136)	6,604
EEI22 (X2)	Thriving Families Efficiencies including ETW	XC	NE	(48)	(48)	(48)	1,949
EEI22 (X2)	Services to Young People Efficiencies including ETW	XC	NE	(374)	(374)	(374)	15,336
	TOTAL CHILDREN'S SERVICES			(10,805)	(14,596)	(14,646)	

Ref	Project title	Portfolio	Project Status	2017/18 TOTAL £000s	2018/19 TOTAL £000s	2019/20 TOTAL £000s	Approximate current budget £'000
COMMUNITY PROTECTION							
CP01	Officer Response Vehicles - change from Lease to Capital Provision	CS&WM	EE	(75)	(115)	(155)	
CP02	Community Safety Task Force	CS&WM	NE	(125)	(125)	(125)	
CP03	Trading Standards - Additional Income	CS&WM	NE	(50)	(50)	(50)	
CP04	Review of Day Crewing Plus Savings	CS&WM	EE	(195)	(195)	(195)	
CP05	Restructure of Strategic Leadership Group (SLG)	CS&WM	EE	(58)	(58)	(58)	
CP06 (X1)	Printing Contract Savings	XC	EE	(1)	(1)	(1)	
CP07 (X2)	Enabling the Worker	XC	EE	(22)	(22)	(22)	
CP08	Staffing	CS&WM	NE	(210)	0	0	
TOTAL COMMUNITY PROTECTION				(736)	(566)	(606)	
ENVIRONMENT							
ENV01	LED & Centrally Managed Service street lighting Phase 2 - Invest to save	HWY	EPC	(404)	(404)	(404)	3,830
ENV02 (X1)	Printing Contract Savings	XC	EE	(15)	(22)	(22)	
ENV03	Restructure of Transport Access and Safety	EP&T	NE	(121)	(121)	(121)	2,570
ENV04	Review of Discretionary Waste Disposal Payments	CS&WM	NE	(334)	(667)	(1,000)	38,905
ENV05	Reduce Spend on TfL Bus Services	EP&T	NE	(390)	(390)	(390)	390
ENV06	Residual Waste Treatment Programme	CS&WM	NE	0	(250)	(250)	530
ENV07 (X3)	Review of Departmental Overheads	XC	NE	(174)	(174)	(174)	710
ENV08	Review & Integrate Countryside Management Service / Rights of Way	EP&T	NE	0	(100)	(150)	1,326
ENV09	Additional Alternative Financial Model Savings	CS&WM	NE	(50)	(50)	(50)	0
ENV10	Household Waste Recycling Centre Re-Use Targets	CS&WM	NE	(50)	(100)	(150)	3,435
ENV11	Environment Resource Planning / Waste Staffing Savings	CS&WM	NE	(35)	(35)	(35)	1,534
ENV12	Central Container Servicing Contract changeover confirmation	CS&WM	NE	(480)	(480)	(480)	
ENV13	Recycling Material Basket Income Guarantee (HWRCs)	CS&WM	NE	(125)	(125)	(125)	(370)
ENV14	Revenue impact of the LED Street Lighting – Phase 4 Capital programme	HWY	NPC	35	(503)	(1,047)	15,656
ENV15	Revenue impact of the Street Lighting Refurbishment Programme – 2017/18-2019/20 Capital programme	HWY	EE	0	(26)	(49)	15,656
ENV16	Revenue impact of the Replacement of Existing Belisha Beacons with LED Units Capital programme	HWY	NPC	0	(31)	(31)	(370)
ENV18	Reduced compost contamination disposal costs	CS&WM	NE	(85)	(85)	(85)	
ENV19	New clinical waste contract	CS&WM	NE	(30)	(30)	(30)	
ENV20	Driver Training	HWY	NE	(100)	(100)	(100)	(925)
ENV21	Strategic Planning Savings in Future Years	EP&T	NE	(60)	(60)	(60)	1,219
ENV22	Safety Camera Partnership	HWY	NE	(25)	(25)	(25)	244
ENV23 (X2)	Enabling the Worker	XC	EE	(82)	(82)	(82)	
ENV24	Passenger Transport - Savercard Concessionary Scheme	EP&T	NE	(100)	(100)	(100)	14,205
TOTAL ENVIRONMENT				(2,625)	(3,960)	(4,960)	

Ref	Project title	Portfolio	Project Status	2017/18 TOTAL £000s	2018/19 TOTAL £000s	2019/20 TOTAL £000s	Approximate current budget £'000
HEALTH & COMMUNITY SERVICES							
HCS01	Care Homes - use of community alternative to defer placement	AC&H	EE	(1,000)	(1,000)	(1,000)	72,194
HCS02	Older People Homecare - use of community alternatives	AC&H	EE	(525)	(1,800)	(1,850)	34,133
HCS03	Positive outcomes for people through new specialist care at home schemes	AC&H	EE	(300)	(600)	(900)	58,421
HCS04	Preventative Telecare	AC&H	EE	(400)	(800)	(800)	103,561
HCS05	Older People and Physical Disability Care Purchasing	AC&H	EE	(100)	(200)	(200)	1,851
HCS06	Physical Disability - expert care purchasing	AC&H	EE	(125)	(125)	(125)	4,084
HCS07	NHS protection of social care and adherence to new national eligibility criteria	AC&H	EE	3,000	3,000	3,000	95,388
HCS08	Client Income	AC&H	NE	(2,569)	(2,680)	(2,680)	(45,143)
HCS09	Careline	AC&H	NE	(300)	(300)	(300)	872
HCS10	In-house Supported Living management action	AC&H	NE	(500)	(500)	(500)	16,585
HCS11	Best Value Team target	AC&H	NE	0	(500)	(500)	99,137
HCS12	Learning Disabilities - use of community alternatives: Conversion of LD residential care homes to supported living services	AC&H	EE	500	(500)	(2,000)	99,137
HCS13	Learning Disabilities - use of community alternatives: Recommissioning outdated models of care.	AC&H	EE	(400)	(600)	(1,600)	99,137
HCS14	Maximisation of alternative funding sources	AC&H	NE	(1,000)	(1,000)	(1,000)	115,722
HCS15	National Living Wage Strategy	AC&H	NE	(2,500)	(3,000)	(3,000)	119,526
HCS16	In House Day Services	AC&H	EPC	(1,100)	(1,100)	(1,100)	13,449
HCS17	Transformation of External Day Services Provision	AC&H	EPC	(700)	(700)	(700)	11,096
HCS18	Mental Health	AC&H	EPC	(1,040)	(1,085)	(1,085)	16,984
HCS19	Herts Healthy Homes	AC&H	EPC	(350)	(350)	(350)	500
HCS20	Combined Money Advice / Work Solutions Service	AC&H	EPC	(700)	(700)	(700)	1,686
HCS21	Savings on Strategic Centre Units	AC&H	EPC	(570)	(570)	(570)	8,614
HCS22	HCS Commissioning Unit	AC&H	EPC	(175)	(175)	(175)	1,592
HCS23 (X2)	Enabling the Worker	XC	EE	(294)	(979)	(979)	28,050
HCS24 (X1)	Printing Contract Savings	XC	EE	(15)	(23)	(23)	46
HCS25	Flexicare	AC&H	EE	500	500	500	n/a
HCS26	Recommissioning Public Health	AC&H	NE	(1,000)	(1,000)	(1,000)	n/a
TOTAL HEALTH & COMMUNITY SERVICES				(11,663)	(16,787)	(19,637)	
PUBLIC HEALTH							
PH01	PH - Absorption of inflationary pressure	PHL&L	NE	(32)	(32)	(32)	28,050
TOTAL PUBLIC HEALTH				(32)	(32)	(32)	

Ref	Project title	Portfolio	Project Status	2017/18 TOTAL £000s	2018/19 TOTAL £000s	2019/20 TOTAL £000s	Approximate current budget £'000
RESOURCES							
RES01	Highway Boundary, Registration & Citizenship & Coroners	R&P	EE	(5)	(5)	(5)	1,236
RES02	Democratic and Statutory Services	R&P	EE	(135)	(135)	(135)	1,236
RES03	Improvement & Technology - Process review	R&P	EE	(61)	(61)	(61)	10,860
RES04	Improvement & Technology - Management Graduate scheme	R&P	EE	(56)	(87)	(87)	10,860
RES05	Assurance Services	R&P	EE	(146)	(146)	(146)	430
RES06	HR - review of operating model, org structure and processes	R&P	EE	(170)	(170)	(170)	3,937
RES07	HR - staffing efficiencies	R&P	EE	(20)	(20)	(20)	3,937
RES08	HBS Increased Income Target	R&P	EE	(142)	(142)	(142)	1,317
RES09	Finance - Prompt payment discount	R&P	EE	(80)	(160)	(160)	
RES10 (X2)	Finance - Staffing efficiencies/ETW printing	XC	EE	(60)	(60)	(60)	3,431
RES11	Legal - Reduction in the use of counsel for advocacy and external lawyers and increase in income.	R&P	EE	(100)	(100)	(100)	4,615
RES12 & RES13	SMS	R&P	EE	(900)	(900)	(900)	13,064
RES14	Property	R&P	EE	(200)	(200)	(200)	15,179
RES15	Engagement and Consultation	R&P	NE	(21)	0	(21)	
RES17	Future Libraries Strategy	PHL&L	EE	(500)	(500)	(500)	10,435
RES18	Hertfordshire Archives & Local Studies	PHL&L	NE	(30)	(60)	(60)	10,435
RES19	Efficiencies in Customer Service Function	PHL&L	NE	(50)	(50)	(50)	592
RES20	Review of back office functions	AC&H	NE	(200)	(200)	(200)	1,415
RES21	Corporate Initiatives budget	R&P	NE	(10)	(10)	(10)	605
RES22	Corporate Policy team	R&P	NE	(30)	(30)	(30)	605
RES23	Additional savings of 2% vacancy factor	R&P	NE	(910)	(910)	(910)	
RES24	Corporate Communications	R&P	NE	(60)	(100)	(100)	1,096
RES25 (X1)	Printing Contract Savings	XC	EE	(13)	(19)	(19)	
TOTAL RESOURCES				(3,899)	(4,065)	(4,086)	
CENTRAL ITEMS							
CI01	Capital Financing - Minimum Revenue Provision	R&P	EE	(10,402)	(10,402)	(10,402)	
CI02	Interest on Balances (Internal)	R&P	EE	(29)	(29)	(29)	
CI03	Leasing	R&P	NE	(63)	(63)	(63)	
CI04	Contribution from Herts Catering Ltd	R&P	NE	(500)	(500)	(500)	
CI05	Review of Contingency balance		NE	(246)	(246)	(246)	
TOTAL CENTRAL ITEMS				(11,240)	(11,240)	(11,240)	
SAVINGS IDENTIFIED BY SERVICES				(41,000)	(51,246)	(55,207)	
FURTHER SAVINGS REQUIRED				0	(23,752)	(44,779)	
TOTAL SAVINGS				(41,000)	(74,998)	(99,986)	

Key:	
Adult Care & Health	AC&H
Children's Services	CS
Community Safety & Waste Management	CS&WM
Enterprise, Education & Skills	EE&S
Environment, Planning & Transport	EP&T
Highways	HWY
Public Health, Localism & Libraries	PHL&L
Resources & Performance	R&P
Cross-cutting	XC

TABLE 10: STATEMENT OF PROJECTED SPECIFIC RESERVES

Reserve name	Balance at 1 April 2016 £000s	Forecast Balance at 31 March 2017 £000s	Forecast Balance at 31 March 2018 £000s	Brief Description of Purpose of Reserve
Schools Balances	60,963	34,236	34,236	Underspends carried forward from schools delegated budgets.
Strategic Area Partnership	298	200	0	To finance the provision of new learning opportunities to deliver the learner entitlement for 14 to 19 year olds (now included in schools budget shares).
Community Focused Extended School Activities	1,058	1,058	1,058	Balances carried forward by schools relating to community focused activities.
Schools Budget Central Expenditure	22,013	22,013	22,013	Previous underspend against the central expenditure budgets within the Schools Budget. This will be used to finance the Council's Schools Budget in future years, in line with the requirements of the Dedicated Schools Grant.
ESC Balances	1,910	916	916	Underspends carried forward from Education Support Centres delegated budgets.
Balances held by schools under a scheme of delegation	86,241	58,423	58,223	
Academy Conversion Reserve	1,000			To finance the planning and legal costs associated with Academy conversions as the number of schools converting escalates.
BSF PFI Reserve	3,174	4,074	4,574	The excess of PFI credits over current expenditure levels carried forward to fund future obligations in respect of the Building Schools for the Future project.
Capital Receipts Spend to Release Reserve	2,923	0	0	To be applied as Revenue Contributions to Capital Outlay to support capital spend enabling achievement of capital receipts.
Capital Financing Reserve	3,174	0	0	Created from revenue underspends, to be applied as Revenue Contributions to Capital Outlay to support the capital programmes.
Commuted Maintenance	1,664	391	291	Sums secured through the development of legal agreements to fund maintenance of specialist assets such as bridges and soakaways.
Corporate Carry Forwards	470	0	0	This relates to the carry forward of sums committed by members from their locality allocation up to 31st March 2016.
County Council Elections	724	1,033	0	To meet the cost of elections to be held in May 2017.
DCLG Planning delivery Grant	109	109	0	Reserve now to be used to fund replacement for Atrium Development Management system. Procurement has commenced - final payments will be made summer 17.
Education & Early Intervention Reserve	200	200	200	To be used for education, support & intervention in Schools, Learning Centres and alternative education settings. Includes Substance Misuse grant funding that supports a multi-year programme.
Flood and Water Mgmt	160	0	0	Funds set aside to support the new sustainable urban drainage responsibility.
Hadham Towers Restoration	126	0	0	Originally to provide for essential restoration work to return the former Hadham Towers Waste Disposal site to its original use as agricultural land, this can now be released to the general fund at end 16/17
Harperbury Legal Costs	0			To meet the expected legal costs that the County Council has been ordered to pay.
HCS Carryforwards	1,993			Carry forward reserve to be used for Local Welfare Provision and Health Funding.
Hertfordshire Safeguarding Adults Board	117	117	117	Partner contributions held to fund additional expenditure/meet any future shortfalls.

Reserve name	Balance at 1 April 2016 £000s	Forecast Balance at 31 March 2017 £000s	Forecast Balance at 31 March 2018 £000s	Brief Description of Purpose of Reserve
Herts Music Service - Music Donations	264	264	264	A reserve created to ring-fence donations made by parents and members of the public for the provision of music items.
Invest to Transform	22,094	16,466	13,526	Reserve set aside to support innovative projects across the Council that will underpin service transformation and deliver future efficiencies.
Investment Reserve	0	0	6,330	Reserve proposed to be created from one off savings from change to Minimum Revenue Provision policy, to be used for capital financing or related investment
Innovation Fund (Children's Services)	3,201	1,101	0	This reserve will be used in 2017/18 to fund part of the third year of the Family Safeguarding (Innovation Fund) Project.
LAMS reserve	2,115	2,115	0	The Local Authority Mortgage Scheme (LAMS) reserve holds funds set aside to support the Council's participation in the LAMS scheme which facilitates mortgage lending to eligible Hertfordshire residents
Local Enterprise Partnership (LEP) Capital Reserves	5,833	7,926	6,124	These funds are allocated to the Hertfordshire LEP for capital grants mainly, with some loans, to develop Hertfordshire's economy and infrastructure. HCC is acting as the Accountable Body.
Local Enterprise Partnership (LEP) Revenue Reserves	1,918	1,508	1,098	These funds have been set aside to generate economic activity by local enterprise partnerships. They also support the operating costs of the LEP.
Members Highway Locality	563	0	0	Funding for Member prioritised highway spending.
MMI Reserve	816	816	816	A specific reserve set up in recognition of the increased risk relating to the Municipal Mutual Insurance contingent liability.
Nobel Lifecycle Fund	300	493	593	Reserve set up to be used over the next 10 years to fund future obligations for lifecycle works as they become required.
PFI Equalisation Reserve	1,746	1,757	1,767	The reserve represents the excess of PFI credits over current expenditure levels carried forward to fund future obligations in respect of young persons' homes and family centres.
POCA Receipts	317	316	316	Proceeds of Crimes Act held by the Council in respect of ongoing trading standards and Serious and Organised Crime Agency (SOCA) court cases, to be spent on Community Protection activities.
Public Health	2,900	2,177	177	Carry forward reserve to support Public Health priorities whilst budget adjustments are implemented to reflect the reduction in PH Grant allocation
Public Health	800	800	800	Specific reserve against potential Public Health pressures from either new drugs mandated by NICE or a health protection emergency
Revenue Budget Support 2016/17	385	0	0	To support the 2016/17 revenue budget.
Strategic Spatial Framework	111	111	50	Reserve will be used to support joint planning and Infrastructure and planning work with HIPP following agreement on what form "collaboration" on planning will take.
Safeguarding & Specialist Services	326	60	60	To be used to finance safeguarding vulnerable children.
Salix	40	40	40	To meet capital costs of energy conservation works; replenished in full by repayments of a proportion of ongoing savings.
Self Insurance	5,489	5,490	5,490	A reserve to cover for uninsured liabilities in respect of employer's liability, third party insurance and potential costs incurred as a result of storm damage and is submit to actuary review

Reserve name	Balance at 1 April 2016 £000s	Forecast Balance at 31 March 2017 £000s	Forecast Balance at 31 March 2018 £000s	Brief Description of Purpose of Reserve
SEND Reform grant	839	489	0	A reserve created from grant funding received to support the transition from statements of SEN to combined Education, Health & Care (EHC) Plans.
Shared Anti Fraud Service (SAFS) Surplus	158	110	110	Surplus to be used to fund additional expenditure/meet any shortfall in future years as agreed by the partnership arrangement with other members..
Shared Internal Audit Service Surplus	82	94	94	Surplus to be used to fund additional expenditure/meet any shortfall in future years as agreed by the partnership arrangement with other members.
Statutory Planning Authority Inquiries	387	187	150	To meet costs associated with attending public inquiries as the Statutory Planning Authority, which vary significantly between years and the public examination of local plans. The next one of these will be the Minerals Local Plan in 2017/18. It has now been assessed that a reduction of £200,000 can safely be made in the level of the reserve held in 16/17.
Technology Reserve	0	0	0	Carry forward reserve to fund Windows 7 roll-out in 2014/15, which has been fully utilised during 2015/16.
Thriving Families	667	647	392	Relates to grant monies for Thriving Families, a multi-year programme which has recently been extended by central government.
Waste PFI reserve	8,000	8,000	8,000	Set up to deal with a range of risks which could result from this complex PFI project.
Waste Week 53	872	512	512	To provide payment to contractor as per an agreed schedule. The annual schedule is payment for exactly 52 weeks over any given year. Every six or seventh year the schedule has to increase to 53 weeks.
Other Minor Balances	221	219	219	Contributions made by the Music Service to watford School of Music for building repair
Total	162,517	116,044	110,332	

Glossary of Terms

Base Budget	The original budget 2016/17 plus technical adjustments and inflation.
Business Rates	These rates are levied on businesses based on the rateable value of the property occupied.
Business Rates Pooling	An arrangement by which local authorities may form groups and retain a higher proportion of business rates growth, whilst also bearing liability for any Safety Net payments due to authorities whose business rates have fallen beyond a specified threshold
Business Rates Retention Scheme	Introduced April 2013 to replace Formula Grant. A start-up assessment of need is funded by the expected level of business rates to be collected, plus any top-up or tariff; with the balance of assessed need met by Revenue Support Grant.
Capital Programme	The Council's four-year plan for capital expenditure on both major capital schemes and minor capital works.
Capital Receipts	Proceeds from the sale of land, buildings or other capital assets. Capital receipts are used to repay the debt outstanding on assets financed from loans, and to finance new capital expenditure. The receipts cannot be used to finance revenue expenditure.
Collection Fund Surplus/Deficit	A surplus/deficit arising from either more or less council tax than expected being collected by the district councils.
Community Infrastructure Levy	A levy that local authorities can choose to charge on new developments in their area, to help fund additional infrastructure requirements
Council Tax	A local tax set by local authorities in order to meet their council tax requirement. The tax is levied on households and the amount payable is based on the value of the domestic property.
Council Tax Requirement	The amount of revenue expenditure to be met from council tax (equivalent to an authority's Band D council tax multiplied by its council tax base).
Dedicated Schools Grant (DSG)	A ring fenced grant introduced in 2006/07 to fund school spending.
Demography	Used in context of pressures for growth on the budget, resulting from changes in the population. For example, where the number of clients increases, but the cost of the care package per person remains the same between years.

Glossary of Terms (cont'd)

Direct Revenue Financing	Resources provided from the revenue budget to finance the cost of capital projects.
Financing Charges	Charges borne by the revenue budget to meet the cost of financing the council's capital expenditure. These charges include the principal and interest elements of loans outstanding, leasing rentals and direct revenue financing.
Growth	Additional expenditure which increases the quality or volume of service.
Inflation	The additions made to the budget each year to take account of pay and price increases.
Local Government Finance Settlement	The annual determination of local authority spending made by the Government and debated by Parliament. It includes details of the amount of central Government support for spending and how it will be distributed amongst local authorities.
Original Budget 2016/17	The original estimated cost of services for the financial year from 1st April 2016 to 31st March 2017.
Pay Inflation	Pay inflation includes the additional cost of the previous year's pay awards and any part year cost of the budget year's awards.
Price Inflation	In any year there may be a year-on-year cost movement equivalent to the forecast change in the published Consumer Price Index (CPI) in the Bank of England August Inflation Report.
Pressures for Change	Those items required to achieve the same level of service as last year, including demography, new legislation and increased employer's pension contributions.
Previous Policy Decisions	The additional costs falling on the new budget that arose from decisions taken in previous years.
Prudential Indicators	Indicators relating to capital expenditure, external debt and treasury management, together with other information, in order to demonstrate that local authority capital spending plans are affordable, prudent and sustainable.
Reserves	Sums set aside to meet specific revenue or capital expenditure needs in the future.

Revenue Budget	An estimate of annual income and expenditure which sets out the financial implications of the Council's policy for the year.
Spending Review	The government's public expenditure planning process, normally covering a period determined by Central Government.
Standstill Budget	The total budget that would be required to maintain services at the previous year's levels. These figures include efficiency savings but are before changes are made as a result of policy decisions.
Tax Base	A measure of the ability to raise council tax in the county. It is the sum of estimates made by district councils of the number of Band D equivalent properties on which council tax is expected to be paid.
Technical Adjustments	These refer to changes relating to transfer of function, change in funding or changes in responsibility between departments.