

INTEGRATED PLAN

PART G – SUPPORTING TECHNICAL INFORMATION & SUMMARY TABLES

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Table 1 – Summary Budget Movement Statement (2021/22 – 2024/25)

2020/21 £m	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m
818.743 Original Budget	858.568	858.568	858.568	858.568
(16.213) Technical Adjustments	2.159	2.159	2.159	2.159
12.783 Inflation	7.837	24.022	40.559	57.093
815.313 Base Budget	868.564	884.749	901.286	917.820
Pressures for change:				
Reversal of time limited				
(5.343) expenditure	(11.159)	(11.159)	(11.159)	(11.159)
11.757 Demography	2.819	13.618	24.634	34.809
5.597 Legislative	3.377	6.540	10.289	13.982
3.156 Capital Financing	3.256	11.131	19.573	25.868
45.225 Other	21.313	25.905	30.244	33.997
60.392 Total Pressures for Change	19.605	46.035	73.581	97.497
875.705 Subtotal	888.169	930.784	974.867	1,015.316
Savings:				
(8.629) Existing Efficiencies	(12.827)	(21.464)	(26.895)	(40.057)
(0.779) Existing Policy Choice	(0.550)	(1.200)	(1.200)	(1.200)
(7.729) New Efficiencies	(2.764)	(2.906)	(3.150)	(3.193)
- New Policy Choice	(0.380)	(0.380)	(0.380)	(0.380)
(0.000) Further savings required	-	(7.633)	(24.289)	(27.842)
(17.137) Total Savings	(16.521)	(33.584)	(55.914)	(72.673)
858.568 Resultant Budget	871.648	897.200	918.953	942.644

Table 2 – Funding Statement (2021/22 – 2024/25)

2020/21		2021/22	2022/23	2023/24	2024/25
£m		£m	£m	£m	£m
Business Rates Retention:					
49.255	Business Rates Income	47.551	47.528	47.528	47.528
74.312	Top-up grant	74.312	74.312	74.312	74.312
9.079	Tax Loss Re-imburement	9.913	9.913	9.913	9.913
0.396	Collection Fund Balance	(0.205)	(1.705)	(1.705)	(1.500)
133.041		131.571	130.048	130.048	130.253
Council Tax:					
584.970	Council Tax Precept	591.952	612.643	634.164	656.407
	Council Tax Social Care				
55.719	Precept	67.870	75.400	76.343	77.297
5.606	Collection Fund Balance	(0.289)	(0.289)	(0.289)	-
646.295		659.532	687.754	710.218	733.704
Non-ringfenced Grants:					
1.921	Revenue Support Grant	1.932	1.932	1.932	1.932
7.063	Social Care Support Grant	7.063	7.063	7.063	7.063
	Social Care Support Grant				
14.643	2020/21	14.643	14.643	14.643	14.643
2.770	New Homes Bonus	1.858	0.711	-	-
1.944	Independent Living Fund	1.944	1.944	1.944	1.944
2.197	Fire Pension Grant	2.197	2.197	2.197	2.197
0.200	Teacher's Pension Grant	0.200	0.200	0.200	0.200
1.405	Other non-ringfenced grants	1.460	1.460	1.460	1.460
32.143		31.297	30.150	29.439	29.439
Ringfenced Grants:					
47.089	Public Health Grant	49.248	49.248	49.248	49.248
47.089		49.248	49.248	49.248	49.248
858.568	TOTAL	871.648	897.200	918.953	942.644

Table 3 – Ringfenced Grants Specifically Allocated to Services (2021/22 – 2024/25)

2020/21 £m		2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m
	Adult Care Services:				
	Adult Skills and Community				
2.651	Learning grant	2.651	2.651	2.651	2.651
20.305	Better Care Fund*	22.173	23.348	23.348	23.348
12.909	Improved Better Care Fund (iBCF)*	12.909	12.909	12.909	12.909
	Additional Improved Better Care				
5.819	Fund (Additional iBCF)*	5.819	5.819	5.819	5.819
4.134	Winter Pressures (Revenue) Grant *	4.134	4.134	4.134	4.134
	Environment & Infrastructure:				
1.111	Local Authority Bus Subsidy Grant				
	Children's Services:				
	Unaccompanied Asylum Seeking				
1.122	Children Grant (UASC)	5.034	5.034	5.034	5.034
1.515	Troubled Families Grant	1.793	1.793	1.793	1.793
1.258	Music Education Grant	1.660	1.660	1.660	1.660
50.824		56.173	57.348	57.348	57.348

* Under the grant conditions for these items, the County Council is required to place them in a pooled arrangement with Health Partners. The administration of the pool and the allocation of the expenditure is agreed jointly, and consequently these sums will not form part of the County Council Budget. Further, and also in fulfillment of the terms of the grants, the partners must nominate a host authority to administer the pool which in this case is the County Council.

Table 4 – Service Revenue Budget Statement (2021/22 – 2024/25)

Net Budget 2020/21 £m	Adult Care Services £m	Children's Services £m	Community Protection £m	Environment & Infrastructure £m	Public Health £m	Resources £m	Central Items £m	Net Budget 2021/22 £m	Forecast Net Budget 2022/23 £m	Forecast Net Budget 2023/24 £m	Forecast Net Budget 2023/24 £'000
818.743 Original Budget	350.558	186.018	40.031	114.597	47.143	74.947	45.274	858.568	858.568	858.568	858.568
- Restructuring / Internal (16.213) Technical Adjustments	(0.394)	(1.732)	(0.492)	(0.076)	(0.018)	(1.390)	4.102	-	-	-	-
	-	-	-	-	2.159	-	-	2.159	2.159	2.159	2.159
802.530 Adjusted Budget	350.164	184.286	39.539	114.521	49.284	73.557	49.376	860.727	860.727	860.727	860.727
12.783 Inflation	1.426	1.735	(0.008)	0.924	-	0.157	3.602	7.837	24.022	40.559	57.093
815.313 Base Budget	351.590	186.021	39.531	115.445	49.284	73.714	52.978	868.564	884.749	901.286	917.820
Pressures for Change:											
(5.343) <i>Reversal of time limited expenditure</i>	-	(0.051)	-	-	-	-	(11.108)	(11.159)	(11.159)	(11.159)	(11.159)
11.757 <i>Demography</i>	1.523	1.265	-	0.031	-	-	-	2.819	13.618	24.634	34.809
5.597 <i>Legislative Changes</i>	2.133	0.309	0.047	0.888	-	-	-	3.377	6.540	10.289	13.982
3.156 <i>Capital Financing</i>	-	-	-	-	-	-	3.256	3.256	11.131	19.573	25.868
37.229 <i>Other Pressures</i>	7.867	2.588	(0.025)	2.936	-	3.819	4.128	21.313	25.905	30.244	33.997
52.396 Total Pressures for Change	11.523	4.111	0.022	3.855	-	3.819	(3.725)	19.605	46.035	73.581	97.497
867.709 Standstill Budget	363.113	190.132	39.553	119.300	49.284	77.533	49.253	888.169	930.784	974.867	1,015.316
(17.137) Savings	(5.400)	(4.534)	(0.334)	(1.247)	-	(4.999)	(0.007)	(16.521)	(25.950)	(31.625)	(44.830)
- Further savings required	-	-	-	-	-	-	-	-	(7.633)	(24.289)	(27.842)
850.572 NET REVENUE BUDGET	357.713	185.598	39.219	118.053	49.284	72.533	49.246	871.648	897.200	918.953	942.644
Add Income from:											
118.120 Sales, Fees & Charges	51.858	14.382	2.005	9.971	-	38.557	-	116.773			
25.063 Partner Contributions	17.627	1.865	0.642	2.348	0.290	3.696	-	26.468			
41.458 Other Ringfenced Grants	25.614	17.205	-	1.236	-	1.897	-	45.952			
184.641 TOTAL INCOME	95.099	33.452	2.647	13.555	0.290	44.150	-	189.193			
1,035.213 GROSS BUDGET (excluding schools)	452.812	219.050	41.866	131.608	49.574	116.684	49,246	1,060.841			
1,021.409 Dedicated Schools Grant	-	1,021.953	-	-	-	-	-	1,021.953			
2,056.622 GROSS BUDGET (including schools)	452.812	1,241.003	41.866	131.608	49.574	116.684	49.246	2,082.794			

Table 5 – Summary Subjective Analysis 2020/21

2020/21 TOTAL £m	Subjective groups:	Adult Care Services £m	Children's Services £m	Community Protection £m	Environment & Infra- structure £m	Public Health £m	Resources £m	Central Items £m	2021/22 TOTAL £m	% of Net Revenue Budget
265.564	Employees	71.516	98.136	37.091	16.600	4.751	39.463	-	267.558	31%
	Running Expenses:									
25.151	Premises related expenditure	0.397	1.229	0.058	0.073	-	22.456	-	24.213	3%
8.049	Transport related expenditure	1.571	3.130	1.606	(0.012)	0.032	0.916	-	7.243	1%
83.867	Supplies & services	12.252	18.536	2.748	2.807	0.953	27.410	19.182	83.888	10%
646.915	Third party payments	317.893	163.573	0.363	112.140	43.838	26.449	2.081	666.337	76%
(11.206)	Transfer payments	49.183	(65.549)	-	-	-	(0.168)	-	(16.534)	(2%)
752.776	Total Running Expenses	381.296	120.920	4.774	115.008	44.823	77.063	21.263	765.146	
1,018.340	TOTAL SERVICE EXPENDITURE	452.812	219.056	41.866	131.608	49.574	116.526	21.263	1,032.704	
24.869	Capital Financing Costs	-	(0.006)	-	-	-	0.157	27.984	28.135	3%
(184.641)	Income	(95.099)	(33.452)	(2.647)	(13.555)	(0.29)	(44.150)	-	(189.193)	(22%)
858.568	REVENUE BUDGET	357.713	185.598	39.219	118.053	49.284	72.533	49.246	871.648	

Table 6 – Budget Restructuring & Technical Adjustments (2021/22 – 2024/25)

Description	Adult Care Services £m	Children's Services £m	Community Protection £m	Environment & Infrastructure £m	Public Health £m	Resources £m	Central Items £m	2021/22 TOTAL £'001	2022/23 TOTAL £m	2023/24 TOTAL £m	2024/25 TOTAL £m
Restructuring / Internal Transfers											
Transfer from Resources to ACS (Income & Care Payments)	1.188	-	-	-	-	(1.188)	-	-			
Transfer from Central (PH Internal Commissioning)	(1.279)	(1.370)	(0.195)	-	-	-	2.844	-			
Transfer from Resources (Tech Forge Contract change)	0.004	-	-	-	-	(0.004)	-	-			
Apprenticeship Levy Centralised	(0.307)	(0.362)	(0.137)	(0.076)	(0.018)	(0.198)	1.098	-			
Transfer from CP to C Items (Grey Book Pay Award)	-	-	(0.160)	-	-	-	0.160	-			
Total Restructuring / Internal Transfers	(0.394)	(1.732)	(0.492)	(0.076)	(0.018)	(1.390)	4.102	-			
Technical Adjustments											
TA1 - PH budget updated to Public Health 20/21 Grant determination	-	-	-	-	2.159	-	-	2.159	2.159	2.159	2.159
Total Technical Adjustments	-	-	-	-	2.159	-	-	2.159	2.159	2.159	2.159
TOTAL BUDGET RESTRUCTURING & TECHNICAL ADJUSTMENTS	(0.394)	(1.732)	(0.492)	(0.076)	2.141	(1.390)	4.102	2.159	2.159	2.159	2.159

Table 7 – Pay & Price Inflation (2021/22 – 2024/25)

	Adult Care Services £'000	Children's Services £'000	Community Protection £'000	Environme nt & Infra- structure £'000	Resources £'000	Central Items £'000	Total 2021/22 £'000	Total 2022/23 £'000	Total 2023/24 £'000	Total 2024/25 £'000
Pay Inflation:										
Pay Inflation						3,602	3,602	8,462	13,458	18,556
Price Inflation:										
Standard non-pay								5,000	10,000	15,000
Countywide exceptional:										
<i>Council Tax</i>						5	5	9	14	19
<i>Teachers Pensions – CPI</i>		57					57	141	234	328
<i>Fire Pensions – CPI</i>			10				10	24	40	57
<i>Repairs & maintenance</i>	1	3	4		135		142	287	434	585
<i>Gas</i>		(7)			(92)		(99)	118	163	214
<i>Electricity</i>		(1)			(27)		(28)	70	159	258
<i>Street Lighting</i>				(44)			(44)	109	246	399
<i>Rates</i>		1			22		23	110	207	305
<i>Water</i>					4		4	8	12	17
<i>Wastewater</i>					2		2	4	5	7
<i>Transport - Bus contracts</i>		20		158			178	451	666	873
<i>Transport - Taxi contracts</i>	21	172					193	489	723	947
<i>IT</i>							-	-	640	1,408
<i>PFI Service Element</i>		80			36		116	247	376	500
<i>SMS contract</i>	70	15			135		220	443	668	895
<i>Vehicle contract (previously Vensons)</i>	10		18				28	61	94	128
subtotal Countywide Exceptional	102	340	31	115	219	-	807	2,569	4,682	6,940
Service specific exceptional (expenditure):										
Older People, Physical and Learning Disability residential and Learning Disability Nursing – Residential Fees to providers	1,033						1,033	2,066	3,099	4,132
Learning Disability Supported Living - Continuing care to external providers - Continuing care to external providers	676						676	1,352	2,028	2,704
Older People, Physical and Learning Disability private & voluntary daycare and Homecare - Continuing care to external providers	113						113	226	339	452

	Adult Care Services £'000	Children's Services £'000	Community Protection £'000	Environme nt & Infra- structure £'000	Central Resources £'000	Central Items £'000	Total 2021/22 £'000	Total 2022/23 £'000	Total 2023/24 £'000	Total 2024/25 £'000
Older People, Physical and Learning Disability direct payments - Continuing care to external providers	241						241	482	723	964
Mental Health contribution to pool / Voluntary sector payments / Other various budgets - Continuing care to external providers	357						357	714	1,071	1,428
Independent Placements - Various - Inflation on the cost of independent placements for looked after children based on inflation between 19/20 and 20/21.		1,057					1,057	2,147	3,268	4,424
Fostering and adoption - Fees & Allowances - Inflation for Fostering, Adoption, Child Arrangement Orders and Special Guardianship allowances paid to carers - increased annually in line with National Minimum Fostering Allowance scheme.		434					434	877	1,330	1,794
0-25 Direct spend and other smaller budgets - Various - A number of budgets incur service specific inflationary costs which are consolidated in this bid - Homecare 2.18% as per commissioning - Direct payment - 4.06% in order to align with ACS rate - Hertfordshire equipment service - 2% incorporated into SLA - Nurses and CHC - 2.75% linked to NHS pay - Shared care - 1.97% linked to fostering rates		168					168	341	519	704
Waste Disposal - service specific contractual indexation in waste management contracts				391			391	1,467	2,484	3,380
Highways - Client Support Term Contract (CST) - Client Support Term Contract (CST)				210			210	472	708	903
Highways - Highways Service Term Contract (HST) - Highways Service Term Contract (HST)				367			367	1,096	1,772	2,342
Libraries commissioning - Contract inflation					188		188	380	574	773
Statutory Services - Coroner Services - Mortuary Service					6		6	12	18	24
Statutory Services - Coroner Services - Special & High Risk Examinations					3		3	6	9	13
Property Management Services Contract -					12		12	23	35	47
subtotal Service Specific exceptional (Expenditure)	2,420	1,659	-	968	209	-	5,256	11,661	17,977	24,084
Income:										
Standard	(1,096)	(256)	(39)	(240)	(451)	-	(2,081)	(4,204)	(6,370)	(8,578)

	Adult Care Services £'000	Children's Services £'000	Community Protection £'000	Environme nt & Infra- structure £'000	Resources £'000	Central Items £'000	Total 2021/22 £'000	Total 2022/23 £'000	Total 2023/24 £'000	Total 2024/25 £'000
Service Specific exceptional (Income):										
PFI Income - Marriotts/Lonsdale - Under the terms of the BSF contract 41% of the annual Unitary Charge is increased on 1 April each year by the RPIx rate for the previous February.		(8)					(8)	(25)	(40)	(53)
Waste Management - Materials collected at HWRSC - Materials collected at HWRSC				39			39	79	119	160
Waste Management - Private Sector Waste -							-	20	30	41
Waste Admin - Recovery of net cost to other LAs							-	9	14	19
Waste Management - Materials collected at HWRSC - Materials collected at HWRSC							-	8	12	16
Countryside, Rights of Way - Local Authority Income - Local Authority Income				4			4	61	92	124
Spatial Planning - DM Applications - Planning Applications / Pre-Application Planning - DM Applications - Planning Applications / Pre-Application Planning				4			4	10	15	20
Highways - NRSWA - Permits - New Roads and Street Works Act Permit income				5			5	10	15	20
Highways - NRSWA - Fees - Advertising / Applications - New Roads and Street Works Act Fee income				29			29	-	-	-
Property - Abel Smith rental income						13	13	26	40	54
Property - Residential elderly people's homes						119	119	240	364	490
Property - HDC - catering income						9	9	18	28	38
Property - Mundells rental income						4	4	7	11	14
Statutory Services - Registration & Citizenship Service - Citizenships Ceremony, General fees income, Registration Certificate sales						5	5	10	15	20
Property - HDC - rental income						11	11	22	33	45
Heritage Services - Income from general public						1	1	2	3	4
Trading companies - HCL dividend income						13	13	26	40	54
Trading companies - HLL interest income						6	6	12	18	24
subtotal Service Specific exceptional (Income)	-	(8)	-	81	181	-	254	535	809	1,090
Total Price Inflation	1,426	1,735	(8)	924	157	-	4,235	15,561	27,099	38,536
TOTAL PAY & PRICE INFLATION	1,426	1,735	(8)	924	157	3,602	7,837	24,023	40,557	57,092

Table 8a - Service Specific Exceptional Inflation: Expenditure (2021/22 – 2024/25)

Service Area	Set by others Yes / No?	Brief explanation for variation	2020/21 Budget £'000	Alternative inflation rate				Alternative rate increase (Cumulative)			
				2021/22 %	2022/23 %	2023/24 %	2024/25 %	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000
Adult Care Services											
Older People, Physical and Learning Disability residential and Learning Disability Nursing - Fees to external providers	No	In negotiations with the Hertfordshire Care Providers Association	156,140					1,033	2,066	3,099	4,132
Learning Disability Supported Living - Continuing care to external providers	No	Agreement with the Hertfordshire Care Providers Association	55,499					676	1,352	2,028	2,704
Older People, Physical and Learning Disability private & voluntary daycare and Homecare - Continuing care to external providers	No	Agreement with the Hertfordshire Care Providers Association	64,153					113	226	339	452
Older People, Physical and Learning Disability direct payments - Continuing care to external providers	No	Agreement with the Hertfordshire Care Providers Association	48,255					241	482	723	964
Mental Health contribution to pool / Voluntary sector payments / Other various budgets - Continuing care to external providers	No	Agreement with the Hertfordshire Care Providers Association	40,694					357	714	1,071	1,428
			364,741					2,420	4,840	7,260	9,680
Children's Services											
Independent Placements – Various Inflation on the cost of independent placements for looked after children based on inflation between 19/20 and 20/21. Placements are purchased on an individual basis.	No	The cost of independent placements has increased over previous years due to pressures on provider costs along with increasing complexity of need.	35,247	3.00	3.00	3.00	3.00	1,057	2,147	3,268	4,424
Inflation for Fostering, Adoption, Child Arrangement Orders and Special Guardianship allowances paid to carers, which are increased annually in line with National Minimum Fostering Allowance scheme.	Yes	Fostering and adoption rates are increased in line with the national minimum fostering allowance.	19,115	2.27	2.27	2.27	2.27	434	877	1,330	1,794
0-25 Direct spend and other smaller budgets – Various A number of budgets incur service specific inflationary costs which are consolidated in this bid - Homecare 2.18% as per commissioning - Direct payment - 4.06% in order to align with ACS rate - Hertfordshire equipment service - 2% incorporated into SLA - Nurses and CHC - 2.75% linked to NHS pay - Shared care - 1.97% linked to fostering rates	No	A number of budgets in 0-25 Together require uplift in order to ensure rates are competitive. There are also a number of other smaller budgets where an increase is required in order to maintain	5,315	3.16	3.16	3.16	3.16	168	341	519	704
			59,677					1,659	3,364	5,118	6,922

Service Area	Set by others Yes / No?	Brief explanation for variation	2020/21 Budget £'000	Alternative inflation rate				Alternative rate increase (Cumulative)			
				2021/22 %	2022/23 %	2023/24 %	2024/25 %	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000
Environment & Infrastructure											
Waste Disposal - service specific contractual indexation in waste management contracts	No	Forecasts published by the Office of Budget Responsibility have been used to index contract.	44,428	0.88	2.40	2.22	1.91	391	1,467	2,484	3,380
Highways - Client Support Term Contract (CST)	Yes	The Highways CST contract includes for an annual 'Price Adjustment for inflation based on January 12mth movement in RPIX. The inflation bid is based on the latest set of available RPIX indices going back 12 months and for this bid is based on the period July 2019 to July 2020. The forecast figure for future years is based on the ONS data available.	8,890	2.36	2.88	2.52	2.03	210	472	708	903
Highways - Highways Service Term Contract (HST)	Yes	The Highways HST contract includes for an annual 'Price Adjustment for inflation – indexation'. The terms of the adjustment are set out in the contract and are based on an industry standard calculation using the HTMA (Highways Term Maintenance Association) indices. All revenue expenditure incurred under the HST contract will increase by specific inflation.	24,484	1.50	2.93	2.64	2.17	367	1,096	1,772	2,342
			77,802					968	3,035	4,964	6,624
Resources											
Libraries commissioning - Contract inflation	Yes		10,880	1.73	1.73	1.73	1.73	188	380	574	773
Statutory Services - Coroner Services - Mortuary Service			198	2.90	2.90	2.90	2.90	6	12	18	24
Statutory Services - Coroner Services - Special & High Risk Examinations			105	2.90	2.90	2.90	2.90	3	6	9	13
Property Management Services Contract	Yes		1,154	1.01	1.01	1.01	1.01	12	23	35	47
			12,337					209	421	637	857
TOTAL			514,557					5,255	11,660	17,979	24,083

Table 8b - Service Specific Exceptional Inflation: Income (2021/22 – 2024/25)

Service Area	Set by others Yes / No?	Brief explanation for variation	2020/21 Budget £'000	Alternative inflation rate				Alternative rate increase (Cumulative)			
				2021/22 %	2021/22 %	2021/22 %	2021/22 %	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000
Children's Services											
PFI Income - Marriotts/Lonsdale		Under the terms of the BSF contract 41% of the annual Unitary Charge is increased on 1 April each year by the RPIX rate for the previous February.	(1,724)	2.44	3.05	2.97	2.83	(8)	(25)	(40)	(53)
			(1,724)					(8)	(25)	(40)	(53)
Environment & Infrastructure											
Waste Management - Materials collected at HWRSC	No	This item relates to the recharges for disposal of wastes collected by the 10 boroughs and districts. As such, the recharges are based directly on the waste that they collect for disposal. Any increase in volumes collected by the district and borough councils results in additional income through a recharge but only because additional cost has been incurred in disposing of the waste, that is, the net effect is zero. Likewise, any reduction in volumes collected means that the income cannot be generated, and that cost has not been incurred in disposing of a smaller quantity of waste. The expectation for increased net income for these codes is undeliverable and unrealistic.	(1,942)	0.00	0.00	0.00	0.00	39	79	119	160
Waste Management - Private Sector Waste		This item relates to the recharges to a contracted operator at the County Council owned Waste Transfer Station. The income level of £10k from this stream has not been realised for some years now (due to changed H&S operational practice that limits the numbers of vehicles disposing of waste at any one time and the prioritised use by Waste Collection Authorities). Covid has further increased the tonnages of household waste moving through the transfer station and, along with the closure of Westmill landfill and reduction in capacity Edmonton EfW, the volume of waste moving through the transfer stations means that there is a much reduced capacity and therefore it is highly unlikely there will be any capacity for private waste and associated income.		0.00	0.00	0.00	0.00	-	20	30	41
Waste Admin - Recovery of direct cost / Income - local authority		These items relate to the recharge from the HWP for the Partnership Development Manager and WasteAware Co-ordinator positions and therefore, application of the inflation on these items is inappropriate. There is a historical IP efficiency that has been delivered and now an 11 way split for post funding is in place.		0.00	0.00	0.00	0.00	-	9	14	19
Waste Management -	No	A guaranteed income was secured through a tender exercise	(500)	0.00	0.00	0.00	0.00	-	8	12	16

Service Area	Set by others Yes / No?	Brief explanation for variation	2020/21 Budget £'000	Alternative inflation rate				Alternative rate increase (Cumulative)			
				2021/22 %	2021/22 %	2021/22 %	2021/22 %	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000
Materials collected at HWRSC		completed in 2013 and at a time when materials collected at the HWRsCs (e.g. paper, textiles, glass, cardboard) were at a comparatively high value. The prospects of increased income above the fixed (£500k) is undeliverable in the context of the current materials market and the substantial losses being experienced by the contractor. As part of the agreement to termination of the contract with Amey a Settlement Figure has been agreed, this will allow for a 'draw-down' of funds to cover the loss of the guaranteed income. The covid pandemic impact on some materials markets has been extreme for example, the total cessation of the export market for textiles for a period of time has meant that, since re-opening, the value has moved from in excess of £200 p/tonne to £40 p/tonne. The scale of reduction in just this single stream of material demonstrates that no inflation should be applied to this income code.									
Countryside, Rights of Way - Local Authority Income	No	CRoW services rely in a number of streams of income. These are - PH payment for Health Walks - Highways SLA - Local Authority Contributions to the service -	(223)	0.00	0.00	0.00	0.00	4	61	92	124
Spatial Planning - DM Applications - Planning Applications / Pre-Application Planning	No	Standard inflation cannot be assigned to this income stream. The fee rates for Development Management are not set by the County Council. They are national rates agreed through Parliamentary Orders and therefore tend to be done when there is sufficient Parliamentary time, rather than when they are needed.	(193)	0.00	0.00	0.00	0.00	4	10	15	20
Highways - NRSWA - Permits	yes	The New Roads and Street Works Act permit income is not subject to the normal income inflation target. Permit fees are set nationally and are not subject to an annual uplift.	(250)	0.00	0.00	0.00	0.00	5	10	15	20
Highways - NRSWA - Fees - Advertising / Applications	No	To clarify the position regarding income badged under TMA or NRWSA, some fees are set by us and will be subject to the inflation uplift, some fees/charges are set nationally and are not subject to the annual inflation increase and will therefore create a pressure next year if all income figures are simply uplifted by the annual increase. Fees are set by HCC and will be subject to inflation						29	-	-	-
			(4,608)					81	197	297	400
Resources											
Property – Adel Smith rental income	Yes	The tenants are under lease agreements with the rental amounts set for the duration of their leases.	(653)	0.00	0.00	0.00	0.00	13	26	40	54
Property –	Yes	Under the lease agreements, the rent is fixed for a period of 5	(5,943)	0.00	0.00	0.00	0.00	119	240	364	490

Service Area	Set by others Yes / No?	Brief explanation for variation	2020/21 Budget £'000	Alternative inflation rate				Alternative rate increase (Cumulative)				
				2021/22 %	2021/22 %	2021/22 %	2021/22 %	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000	
Residential elderly people's homes		years at which point the rent is reviewed to a market rent level.										
Property – HDC catering income	No	Each year inflation is added to the room booking, equipment and catering income lines for HDC. Client fees are not increased each year, as we review the charges by benchmark them against other local providers - to ensure that we remain competitive in the market.	(458)	0.00	0.00	0.00	0.00	9	18	28	38	
Property – Mundells rental income	Yes	The external tenant is under a lease agreement with the rental amount subject to an annual increase calculated at CPIx50%. Whilst HCC's income inflation is based on CPI, if the full inflation is applied it will create a budget pressure.	(211)	1.00	1.00	1.00	1.00	4	7	11	14	
Registration & Citizenship Service - Citizenships Ceremony, General fees income, Registration Certificate sales	Yes	All statutory fees. Both UKV&I and General Register Office have not indicated any plans to apply for changes to the statutory instrument which sets the fees. Hence, 0% income inflation should be applied.	(252)	0.00	0.00	0.00	0.00	5	10	15	20	
Property - HDC rental income	No	Each year inflation is added to the room booking, equipment and catering income lines for HDC. Client fees are not increased each year, as we review the charges by benchmark them against other local providers - to ensure that we remain competitive in the market.	(551)	0.00	0.00	0.00	0.00	11	22	33	45	
Heritage Services Sales, Fees & Charges	No	Key income streams are in decline	(45)	0.00	0.00	0.00	0.00	1	2	3	4	
Trading companies – HCL Dividend	Yes	Included in calculations in EE35	(661)	0.00	0.00	0.00	0.00	13	26	40	54	
Trading companies – HLL Interest Income	Yes	Included in calculations in EE31	(305)	0.00	0.00	0.00	0.00	6	12	18	24	
			(1,562)					181	363	552	743	
TOTAL			(7,894)					254	535	808	1,091	

Table 9 – Pressures for Change (2021/22 – 2024/25)

	2021/22 TOTAL £'000	2022/23 TOTAL £'000	2023/24 TOTAL £'000	2024/25 TOTAL £'000
Reversal of time limited expenditure	(11,159)	(11,159)	(11,159)	(11,159)
Demography	2,819	13,618	24,634	34,809
Legislative	3,377	6,540	10,289	13,982
Other Pressures	24,568	37,036	49,817	59,865
TOTAL	19,605	46,035	73,581	97,497

Ref	Description	Portfolio	Type of pressure	2021/22 TOTAL £'000	2022/23 TOTAL £'000	2023/24 TOTAL £'000	2024/25 TOTAL £'000	Current Budget £'000
Adult Care Services								
D1	Older People	AC&H	Demography	2,751	5,559	10,018	14,477	99,769
D2	Adult Disability	AC&H	Demography	6,274	13,260	18,822	24,384	175,495
D4	Mental Health	AC&H	Demography	155	316	470	624	16,284
D7	Reduced demography	AC&H	Demography	(7,657)	(7,657)	(7,657)	(7,657)	73,350
L1	National Living Wage for Commissioned services	AC&H	Legislative	1,968	5,074	8,420	11,766	145,039
L9	Domestic Abuse Permanent funding	AC&H	Legislative	165	165	165	165	930
OP21	Pay Rates for Care Workers	AC&H	Other Pressures	3,927	7,078	10,015	12,893	145,039
OP23	Safeguarding	AC&H	Other Pressures	700	700	700	700	1,586
OP24	Strengthening Volunteers Support	AC&H	Other Pressures	230	230	155	155	8,835
OP25	Support for VCS and Homeless	AC&H	Other Pressures	1,510	290	290	290	8,835
OP96	ADS Transformation	AC&H	Other Pressures	1,500	-	-	-	-
Total Adult Care Services				11,523	25,015	41,398	57,797	
Children's Services								
RTL2	Children & Social Work Act implementation - Virtual School	CYP&F	Reversal of exp	(51)	(51)	(51)	(51)	1,664
D5	Children Looked After (CLA)	CYP&F	Demography	1,265	2,079	2,890	2,890	59,272
L10	Care leavers	CYP&F	Legislative	309	326	343	360	528
OP26	Legal Costs S 106 Monies	EL&L	Other Pressures	(250)	(250)	(250)	(250)	2,146
OP27	SEND HTST	CYP&F	Other Pressures	659	754	715	715	18,639
OP76	CLA High Needs DSG	CYP&F	Other Pressures	1,500	1,500	1,500	1,500	59,272
OP77	Diversion from CLA	CYP&F	Other Pressures	575	575	575	575	59,272
OP78	HTST	CYP&F	Other Pressures	-	844	1,209	1,469	18,639
OP79	Family Safeguarding	CYP&F	Other Pressures	-	302	302	302	23,692

Ref	Description	Portfolio	Type of pressure	2021/22 TOTAL £'000	2022/23 TOTAL £'000	2023/24 TOTAL £'000	2024/25 TOTAL £'000	Current Budget £'000
OP106	Virtual School	CYP&F	Other Pressures	104	104	104	104	1,698
Total Children's Services				4,111	6,183	7,337	7,614	
<u>Community Protection</u>								
L4	Annual External Contractor Compliance Charges	CS&WM	Legislative	47	53	60	69	2,578
OP29	Employer Contributions - Fire Pensions	CS&WM	Other Pressures	(100)	(211)	(229)	(229)	25,105
OP4	Impact of Leaving the EU on Trading Standards	CS&WM	Other Pressures	75	75	75	-	2,100
Total Community Protection				22	(83)	(94)	(160)	
<u>Environment & Infrastructure</u>								
D6	Road length increases - routine maintenance	H&E	Demography	31	61	91	91	20,881
L2	Impact of Landfill Tax - Waste Management	CS&WM	Legislative	231	430	628	823	47,022
L3	Environment Protect Act - Recycling credits	CS&WM	Legislative	170	345	526	712	47,022
L5	Countryside & Rights of Way - Commons Applications	H&E	Legislative	-	-150	-150	-150	547
L6	New DFT IT system for managing roadworks and streetworks to replace the existing systems.	H&E	Legislative	-63	-63	-63	-63	1,693
L7	Sustainable Hertfordshire Service Delivery	H&E	Legislative	300	300	300	300	300
L8	Sustainable Herts Strategy Action Plan - Combined: Carbon Calculator, Street Lighting and Verge Management	H&E	Legislative	250	60	60	-	29,547
OP9	Residual Waste Disposal Contracts	CS&WM	Other Pressures	1345	1345	1345	1921	47,022
OP10	Procurement of New Highways Contracts	H&E	Other Pressures	336	612	423	423	46,024
OP11	Revenue Impact of Capital bid - A120 Little Hadham Bypass and Flood Alleviation Scheme	H&E	Other Pressures	35	35	35	35	20,881
OP12	County Travel Survey	H&E	Other Pressures	50	-	-	-	1,693
OP32	Hertsmere Grass Cutting Plant Storage Facility	H&E	Other Pressures	-	120	50	50	20,881
OP34	Growth & Infrac. Studies, Consultancy & Public Inquiries	GIP&E	Other Pressures	200	200	200	200	4,001
OP35	Sub National Transport Boards	GIP&E	Other Pressures	60	60	60	60	1,358
OP36	Strategic Planning in Hertfordshire	GIP&E	Other Pressures	270	270	270	270	3,108
OP37	Minerals and Waste Local Plan Examination in Public costs	GIP&E	Other Pressures	-	40	40	40	1,750
OP39	Drainage – Gullies	H&E	Other Pressures	-229	-	-229	-	20,881
OP41	Amey HWRC contract	CS&WM	Other Pressures	0	1000	1000	1000	4,000
OP44	School Travel Planning	H&E	Other Pressures	-20	-40	-40	-40	129
OP66	Revenue Impact of Capital bid - HWRC	CS&WM	Other Pressures	95	95	95	95	47,022
OP67	Revenue Impact of Capital bid - Eastern Transfer Station	CS&WM	Other Pressures	-	-	150	300	47,022
OP8	Winter Pressure	H&E	Other Pressures	300	300	300	300	3,841

Ref	Description	Portfolio	Type of pressure	2021/22 TOTAL £'000	2022/23 TOTAL £'000	2023/24 TOTAL £'000	2024/25 TOTAL £'000	Current Budget £'000
OP14	Highways programme management system (PMnet) replacement	H&E	Other Pressures	63	63	63	63	1,693
OP31	Revenue Impact of Capital bid - Bulky waste shredding	CS&WM	Other Pressures	344	344	344	344	47,022
OP33	Revenue Impact of Capital bid - Operational Cost associated with WGC HWRC	CS&WM	Other Pressures	-	-	75	75	47,022
OP105	Highways Correspondence	H&E	Other Pressures	87	87	87	87	8,470
Total Environment & Infrastructure				3,855	5,514	5,660	6,936	
Resources								
OP46	Improvement & Technology - Intelligence Team	R&P	Other Pressures	(35)	(64)	(64)	(64)	1,259
OP47	Core SMS application Support charges increase	R&P	Other Pressures	-	(296)	(296)	(296)	11,090
OP48/52	Technology - Java and SAP licencing	R&P	Other Pressures	(168)	(222)	(252)	(252)	738
OP80/87	Technology SMS support costs	R&P	Other Pressures	245	245	200	200	12,589
OP84	Maintaining ISP Internet bandwidth to aid homeworking	R&P	Other Pressures	30	30	15	-	914
OP85	Deployment of new Broker to resolve VDI issue	R&P	Other Pressures	387	267	267	267	2,045
OP86/88	Microsoft licences	R&P	Other Pressures	230	70	70	70	2,045
OP58/61	Cloud systems upgrades	R&P	Other Pressures	650	(50)	(150)	(150)	11,890
OP57	Establish a full time Technology team to leverage IoT & AI	R&P	Other Pressures	120	444	444	444	1,525
OP70	Increased penetration testing of HCC apps	R&P	Other Pressures	132	132	132	132	2,045
OP97/99	Intranet & website development costs	R&P	Other Pressures	104	104	104	104	182
OP100	Digital staffing	R&P	Other Pressures	100	100	100	100	-
OP50/59	Property - Health & Safety	R&P	Other Pressures	(550)	(581)	(581)	(581)	1,022
OP60	Property - PPM works to HCC owned properties	R&P	Other Pressures	(85)	(85)	(85)	(85)	1,022
OP30	Property Management Services contract	R&P	Other Pressures	200	200	200	200	11,536
OP42	Corporate Property Database	R&P	Other Pressures	525	100	100	100	108
OP40	Property - Condition Data	R&P	Other Pressures	151	151	151	0	1,185
OP38	Contract Cleaning - Service Property	R&P	Other Pressures	119	119	119	119	961
OP43	Property - Health & Safety	R&P	Other Pressures	52	93	32	31	1,185
OP94/95	Property - RAAC & Farnham House	R&P	Other Pressures	159	227	142	70	665
OP2	Post Scanners	R&P	Other Pressures	24	17	-	-	410
OP13	Insurance Claims	R&P	Other Pressures	229	422	422	422	3,781
OP53	Herts Fullstop - delay in increased revenue	R&P	Other Pressures	43	(59)	(143)	(143)	(1,058)
OP64	Funding for Transformation PMO	R&P	Other Pressures	47	47	47	47	1,037
OP62	Management Development	R&P	Other Pressures	-	100	100	100	-
OP56	Next Generation	R&P	Other Pressures	-	-	1,937	1,937	-

Ref	Description	Portfolio	Type of pressure	2021/22 TOTAL £'000	2022/23 TOTAL £'000	2023/24 TOTAL £'000	2024/25 TOTAL £'000	Current Budget £'000
OP5	Driving Licence/Document Checking	R&P	Other Pressures	27	27	27	27	(28)
OP20	Childcare Litigation Unit (CLU) - counsel fees funding deficit	R&P	Other Pressures	70	70	70	70	2,425
OP49	Tree Safety Inspections & Works	R&P	Other Pressures	290	291	258	232	202
OP81	Reduction in income HCL	R&P	Other Pressures	30	30	30	30	318
OP82	I Learn Support	R&P	Other Pressures	20	20	20	20	1,907
OP83	Graduate scheme	R&P	Other Pressures	60	60	60	60	333
OP45	Rent Review Mundells Warehouse	R&P	Other Pressures	300	300	300	300	(231)
OP90	Members democratic Meeting and Technology support	R&P	Other Pressures	35	-	-	-	1,525
OP91	e-Commerce (Income Collection)	R&P	Other Pressures	50	50	50	50	129
OP92/93	Libraries relocation	E,L&L	Other Pressures	-	35	-	-	337
OP98	Libraries Pay Inflation	E,L&L	Other Pressures	54	54	54	54	9,759
OP101	Modernisation of the Coroner's Court	R&P	Other Pressures	15	-	-	-	974
OP102	Water Management	R&P	Other Pressures	9	(17)	(17)	(17)	1,185
OP103	Extraordinary Inquest Costs	R&P	Other Pressures	48	-	-	-	974
OP104	External Audit Fees	R&P	Other Pressures	50	50	50	50	130
OP51	Increased scope & functions of Leader & Chief Executive	R&P	Other Pressures	52	52	52	52	139
Total Resources				3,819	2,533	3,965	3,700	
Central Items								
OP15	Interest cost - New Long-Term Borrowing	R&P	Other Pressures	1,177	5,961	10,419	14,022	-
OP16	Interest cost - HCC Short Term Loans	R&P	Other Pressures	(652)	(636)	(603)	(651)	-
OP17	Brokerage and Fee Expense	R&P	Other Pressures	(33)	(27)	(36)	(79)	-
OP18	Interest on Balances held Internally	R&P	Other Pressures	(411)	(420)	(421)	(421)	-
OP19	Additional Borrowing to fund the Capital Programme	R&P	Other Pressures	2,443	6,923	11,379	14,243	-
OP71	Target Cost Reduction from Capital	R&P	Other Pressures	-	(564)	(912)	(977)	-
OP72	Target Cost Reduction from Capital	R&P	Other Pressures	(207)	(542)	(686)	(703)	-
OP69	Interest on Investment Balances	R&P	Other Pressures	439	435	434	434	-
OP108	Treasury returns Covid impact	R&P	Other Pressures	500	-	-	-	-
OP54	Savings risks	XC	Other Pressures	4,078	(500)	(500)	(500)	-
OP55	Future Workforce	XC	Other Pressures	-	7,300	7,300	7,300	-
OP107	Income Generating Initiatives	R&P	Other Pressures	50	50	50	50	-
RTL4	Invest to transform - driving IP savings	XC	Reversal of exp	(11,108)	(11,108)	(11,108)	(11,108)	
Total Central Items				(3,725)	6,873	15,315	21,610	
Total Pressures				19,605	46,035	73,581	97,497	

Table 10 – Savings (2021/22 – 2024/25)

	2021/22 TOTAL £000	2022/23 TOTAL £000	2023/24 TOTAL £000	2024/25 TOTAL £000
Existing Efficiencies (ongoing impact) - EE	(12,827)	(21,464)	(26,895)	(40,057)
Existing Policy Choice (ongoing impact) - EPC	(550)	(1,200)	(1,200)	(1,200)
New Efficiencies - NE	(2,764)	(2,906)	(3,150)	(3,193)
New Policy Choice - NPC	(380)	(380)	(380)	(380)
Further Savings Required	-	(7,633)	(24,289)	(27,842)
TOTAL	(16,521)	(33,584)	(55,914)	(72,673)

Ref	Project title	Portfolio	Project Status	2021/22 TOTAL £000	2022/23 TOTAL £000	2023/24 TOTAL £000	2024/25 TOTAL £000	Current Budget £'000
<u>Adult Care Services</u>								
EE1	OP Strategy 1: Connect and Prevent	AC&H	EE	(1,718)	(1,718)	(1,718)	(1,718)	37,966
EE2	OP Strategy 2: Connect and Enable	AC&H	EE	(692)	(692)	(692)	(692)	37,966
EE3	OP Strategy 4: Connect and Support	AC&H	EE	(1,700)	(1,700)	(1,700)	(1,700)	74,600
EE4	DS Strategy 1: Education, work, vol & personal budgets (day ops)	AC&H	EE	-	(500)	(1,000)	(1,000)	20,043
EE5	DS Strategy 2: Optimal accommodation options for all - housing and Shared Lives	AC&H	EE	-	(1,500)	(3,000)	(3,000)	546,878
EE6	DS Strategy 3: Review Out of County (OOC) placements and Transforming Care Placement (TCP) clients and CHC income	AC&H	EE	-	(675)	(675)	(675)	54,698
EE7	DS Strategy 4: Negotiating strategies with key providers / Inflation strategy targeting non-VFM providers	AC&H	EE	-	(500)	(500)	(500)	126,239
EE9	Transport rationalisation	AC&H	EE	(100)	(100)	(100)	(100)	4,774
EE10	Reduction of central teams	AC&H	EE	(100)	(100)	(100)	(100)	1,613
EE11	Hertfordshire Partnership Foundation Trust (HPFT)	AC&H	EE	(444)	(1,467)	(2,330)	(2,589)	16,284
EE12	Physical Disability Package Review	AC&H	EE	-	(110)	(220)	(220)	30,438
EE14	Work Solutions and HAFLS service re-design	AC&H	EE	(50)	(100)	(100)	(100)	487
EE15	External Provider Workforce	AC&H	EE	(50)	(100)	(100)	(100)	2,842
EPC1	DS Other savings: In-House Services: Commercial Innovation	AC&H	EPC	(400)	(1,000)	(1,000)	(1,000)	25,641
NE51	Zero Use Mobile Connections	XC	NE	(46)	(46)	(46)	(46)	270
NE52	Discharge Fines	AC&H	NE	(100)	(100)	(100)	(100)	(100)
Total Adult Care Services				(5,400)	(10,408)	(13,381)	(13,640)	

Ref	Project title	Portfolio	Project Status	2021/22 TOTAL £000	2022/23 TOTAL £000	2023/24 TOTAL £000	2024/25 TOTAL £000	Current Budget £'000
<u>Children's Services</u>								
EE18	CLA ITT Savings	CYP&F	EE	(3,277)	(5,698)	(7,513)	(7,513)	59,272
NE11	Children's Services Efficiencies	CYP&F / EL&L	NE	(1,120)	(1,120)	(1,120)	(1,120)	-
NE13	Zero Use Mobile Connections	CYP&F / EL&L	NE	(58)	(58)	(58)	(58)	-
NE53	PFI Saving	EL&L	NE	(79)	(86)	(86)	(86)	(159)
NE54	Home to school transport	CYP&F / EL&L	NE	-	(292)	(500)	(500)	19,449
Total Children's Services				(4,534)	(7,254)	(9,277)	(9,277)	
<u>Community Protection</u>								
EE19	Property Maintenance Post	CS&WM	EE	10	10	10	10	261
EE21	Community Protection efficiencies	CS&WM	EE	(60)	(60)	(60)	(60)	39,219
NE3	Zero use mobile connections	XC	NE	(4)	(4)	(4)	(4)	39,219
NPC1	Reduction in the level of product sampling / testing and market surveillance activity carried out by Trading Standards Officers.	CS&WM	NPC	(30)	(30)	(30)	(30)	2,100
NPC4	IRMP savings	CS&WM	NPC	(250)	(250)	(250)	(250)	39,219
Total Community Protection				(334)	(334)	(334)	(334)	
<u>Environment & Infrastructure</u>								
EE16	Waste Management	CS&WM	EE	(500)	(1,000)	(1,000)	(1,000)	47,022
EE22	Revenue implication of Capital Bid - HWRC	CS&WM	EE	(192)	(192)	(192)	(192)	47,022
EE23	Revenue Impact of Capital bid - Eastern Transfer Station	CS&WM	EE	-	-	(100)	(200)	47,022
EE24	Highways - New Roads and Street Works Act (NRSWA) review	H&E	EE	(100)	(160)	(230)	(230)	1,693
EE25	Highways – Development Management cost recovery	H&E	EE	(50)	(50)	(50)	(50)	1,693
EPC2	Revenue impact of the LED Street Lighting – Phase 4	H&E	EPC	(150)	(150)	(150)	(150)	5,800
NE12	Zero Use Mobile Connections	H&E	NE	(5)	(5)	(5)	(5)	-
NE45	Revenue Impact of Capital bid - Bulky waste shredding	CS&WM	NE	(220)	(220)	(220)	(220)	47,022
NE46	Revenue Impact of Capital bid - Operational Costs WGC HWRC	CS&WM	NE	-	-	(40)	(40)	47,022
NE49	Revenue Impact of Capital bid - Infrastructure Improvements & Energy Saving at Recycling Centres	CS&WM	NE	(30)	(32)	(33)	(33)	47,022
Total Environment & Infrastructure				(1,247)	(1,809)	(2,020)	(2,120)	

Ref	Project title	Portfolio	Project Status	2021/22 TOTAL £000	2022/23 TOTAL £000	2023/24 TOTAL £000	2024/25 TOTAL £000	Current Budget £'000
	<u>Resources</u>							
EE28	Engagement and Consultation Phase 2	R&P	EE	(21)	(21)	(21)	(21)	621
EE29	Property review and rationalisation	R&P	EE	(1,233)	(1,233)	(1,233)	(1,233)	1,440
EE31	Herts Living Ltd	R&P	EE	(1,372)	(1,699)	(1,743)	(1,670)	(305)
EE34	Serco SMS contract savings	R&P	EE	26	26	26	26	12,443
EE35	Trading: Herts Catering Ltd	R&P	EE	(200)	(200)	(200)	(200)	(1,150)
EE37	Finance stretch target	R&P	EE	(110)	(110)	(110)	(110)	4,362
EE26	Insurance	R&P	EE	(750)	(750)	-	-	4,302
EE27	Software Defined Wide Area Network (SDWAN) Savings	R&P	EE	267	(93)	(93)	(360)	3,355
EE30	Finance	R&P	EE	-	(75)	(75)	(75)	3,644
EE38	Assurance Services - General Efficiency	R&P	EE	(3)	(6)	(6)	(6)	4,087
EE39	Zero Use Mobile Connections	R&P	EE	(69)	(69)	(69)	(69)	3,355
EE40	SMS - Hybrid Mail	R&P	EE	(38)	(125)	(178)	(175)	12,443
EE41	Property	R&P	EE	(294)	(588)	(588)	(588)	6,197
EE43	Next Generation (see New Pressure)	R&P	EE	-	(47)	(1,173)	(1,784)	-
EE44	Phase out Broadband Delivery Support	R&P	EE	-	(45)	(45)	(45)	-
EPC5	Museum & Archives	E,L&L	EPC	-	(50)	(50)	(50)	592
NE1	Legal Case Management System	R&P	NE	(46)	(81)	(81)	(81)	982
NE5	Lease of Council Chamber to EHDC	R&P	NE	(5)	(5)	(5)	(5)	451
NE6	Delete Painter and decorator post in Facilities Management	R&P	NE	(35)	(35)	(35)	(35)	1,331
NE7	Soft FM Corporate Landlord	R&P	NE	(37)	(37)	(37)	(37)	284
NE8	Replacement of FM Easy with a new room booking system	R&P	NE	(16)	(16)	(16)	(16)	(2)
NE9	Close Apsley, County Hall & Stevenage over Xmas period	R&P	NE	(10)	(10)	(10)	(10)	451
NE10	Savings from new MTC	R&P	NE	(50)	(50)	(50)	(50)	451
NE14	Delete Contract services officer in COS	R&P	NE	(33)	-	-	-	477
NE15	Vacant Property holding costs	R&P	NE	(50)	(50)	(50)	(50)	1,198
NE16	Review of vacant property security arrangements	R&P	NE	(50)	(50)	(50)	(50)	1,198
NE17	Capitilisation of Resources	R&P	NE	(150)	-	-	-	674
NE18	Runwood Homes Rent Review	R&P	NE	(30)	(62)	(94)	(127)	6,197
NE19	Small Disposals	R&P	NE	(20)	-	-	-	1,198
NE20	Intelligence Savings - (Staff, Goods and Services, Income)	R&P	NE	(137)	(156)	(156)	(156)	1,259
NE24-	Savings in HR recruitment; Resourcing; Employee Relations; media	R&P	NE	(193)	(193)	(193)	(193)	1,832

Ref	Project title	Portfolio	Project Status	2021/22 TOTAL £000	2022/23 TOTAL £000	2023/24 TOTAL £000	2024/25 TOTAL £000	Current Budget £'000
NE29	spend; safe staffing and development budget.							
NE32	Health and Safety and Scrutiny budget savings (under Assurance Services budgets)	R&P	NE	(11)	(11)	(11)	(11)	4,087
NE33	SIAS Commissioning (not an Assurance Services budget)	R&P	NE	(36)	(36)	(36)	(36)	581
NE34	SMS - Serco pension contributions	R&P	NE	(47)	-	-	-	12,443
NE35	Information Governance Unit - business improvement project	R&P	NE	(9)	(34)	(44)	(54)	550
NE36	Lagan Licences	R&P	NE	(47)	(47)	-	-	913
NE37	Reduced Printing costs - Highway Boundaries & Land Charges	R&P	NE	(8)	(8)	(8)	(8)	6
NE39	Cessation of printing hard copy council meeting papers.	R&P	NE	(6)	(6)	(6)	(6)	328
NE40	Cease courier route between The Old Courthouse, Hatfield and County Hall	R&P	NE	(4)	(4)	(4)	(4)	982
NE41- NE44	Savings in Statutory Services	R&P	NE	(32)	(32)	(32)	(32)	1,040
NE38	Website accessibility	R&P	NE	(40)	(40)	(40)	(40)	160
NPC10	Corporate Communications	R&P	NPC	(50)	(50)	(50)	(50)	846
NPC13	Reduce Members' expenses	R&P	NPC	(50)	(50)	(50)	(50)	1,352
Total Resources				(4,999)	(6,128)	(6,596)	(7,442)	
Central Items								
EE46	Non-Investment Interest income	R&P	EE	(7)	(17)	(17)	(17)	
EE45	Future Workforce Redesign of the Council's Workforce & Reward Structures	XC	EE	-	-	-	(12,000)	
Total Central Items				(7)	(17)	(17)	(12,017)	
Savings Identified by Services				(16,521)	(25,950)	(31,625)	(44,830)	
Further Savings Required				-	(7,633)	(24,289)	(27,842)	
Total Savings				(16,521)	(33,584)	(55,914)	(72,673)	

Table 11: Statement of Projected Specific Reserves

Reserves Summary	Balance at 1 April 2020 £'000	Forecast Balance at 31 March 2021 £'000	Forecast Balance at 31 March 2022 £'000
Balances held on behalf of Schools	(82,291)	(61,918)	(37,374)
Other reserves held for other parties	(11,893)	(7,122)	(6,122)
Subtotal – Non HCC Controlled reserves	(94,184)	(69,040)	(43,496)
Earmarked - Commitment	(61,929)	(39,317)	(30,518)
Earmarked - Grant Funding	(41,779)	(9,111)	(6,171)
Earmarked - Risk	(39,176)	(34,548)	(33,798)
ITT - Invest to Transform	(20,792)	(21,881)	(16,218)
Subtotal – HCC Controlled reserves	(163,676)	(104,857)	(86,705)
Balances - General Fund	(31,568)	(52,000)	(52,000)

Category	Reserve name	Actual Balance 1 April 2020 £'000	Forecast Balance 31 March 2021 £'000	Forecast Balance 31 March 2022 £'000	Reserve Description	Service	Lead Director
Schools	Schools Balances	(65,260)	(46,200)	(25,529)	Underspends carried forward from schools delegated budgets	Schools	Jenny Coles
Schools	Community Focused Extended School Activities	(100)	(100)	(100)	Balances carried forward by schools relating to community focused activities	Schools	Jenny Coles
Schools	Schools Budget Central Expenditure	(14,861)	(14,232)	(10,000)	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	Schools	Jenny Coles
Schools	ESC Balances	(2,071)	(1,386)	(1,745)	Underspends carried forward from Education Support Centres delegated budgets	Schools	Jenny Coles
Balances held by schools under a scheme of delegation		(82,291)	(61,918)	(37,374)			
Other bodies	East Coast & Humberside Control Room Consortium	(137)	-	-	Hertfordshire has taken over as the lead authority of the East Coast and Humberside Control Room Consortium from Humberside. The Consortium is comprised of 4 authorities (Hertfordshire, Humberside, Norfolk and Lincolnshire) and was	Community Protection	Darryl Keen

Category	Reserve name	Actual Balance 1 April 2020 £'000	Forecast Balance 31 March 2021 £'000	Forecast Balance 31 March 2022 £'000	Reserve Description	Service	Lead Director
					set up to improve the resilience and efficiency of the control rooms of each authority. The consortium is funded by a DCLG grant and Humberside have transferred the balance of the grant which will be held on a reserve to fund the Consortium going forward.		
Other bodies	East Coast & Herts CRC - ESN	(313)	(313)	-	A reserve created from specific grant funding received to support the upgrade to the Emergency Services Network, previously in East Coast & Humberside Control Room Consortium	Community Protection	Darryl Keen
Other bodies	Local Enterprise Partnership (LEP) Revenue Reserves - <i>LEP Career & Enterprise Company</i>	(87)	(87)	(87)	This reserve is for the Career & Enterprise company part of the LEP and is to allow for the grant / expenditure timing differences as grant is on financial years and expenditure is on academic years	Local Enterprise Partnership	Scott Crudgington
Other bodies	Local Enterprise Partnership (LEP) Revenue Reserves - <i>LEP Growing Places Fund (Revenue)</i>	(5,629)	(4,629)	(3,629)	This reserve is the balance of the Growing Places Revenue grant that is available for LEP to spend on specific projects.	Local Enterprise Partnership	Scott Crudgington
Other bodies	Local Enterprise Partnership (LEP) Revenue Reserves - <i>LEP Operations</i>	(1,396)	(1,396)	(1,396)	This reserve is to allow for 6 months' worth of operating costs reserves should be LEP cease to exist	Local Enterprise Partnership	Scott Crudgington
Other bodies	LEP - Enterprise Zone Business Rates Reserve	(245)	(245)	(245)	There are 3 sites in Hertfordshire that make up a MHCLG recognised enterprise zone. As sites become occupied, the business rates collected by the District Councils are paid over to the enterprise zone for a period of 25 years and held in this reserve.	Local Enterprise Partnership	Scott Crudgington
Other bodies	Hertfordshire Safeguarding Adults Board	(57)	(90)	(90)	Partner contributions held to fund additional expenditure/meet any future shortfalls.	Adult Care Services	Chris Badger
Other bodies	Shared Anti-Fraud Service (SAFS) Surplus	(64)	(64)	(64)	Surplus achieved in 2015/16, to be used to fund additional expenditure/meet any shortfall in future years.	Resources	Scott Crudgington
Other bodies	Shared Internal Audit	(160)	(160)	(160)	Surplus achieved in 2015/16, to be used to fund additional	Resources	Scott Crudgington

Category	Reserve name	Actual Balance 1 April 2020 £'000	Forecast Balance 31 March 2021 £'000	Forecast Balance 31 March 2022 £'000	Reserve Description	Service	Lead Director
	Service Surplus				expenditure/meet any shortfall in future years.		
Other bodies	ADASS Reserve	(241)	(329)	(279)	Association of Directors of Adult Social Services (ADASS) reserve setup to hold funds received from other authorities as Hertfordshire are hosting and administering these funds on behalf of ADASS.	Adult Care Services	Chris Badger
Other bodies	Business Rates Pilot Investment Fund Reserve	(3,563)	(2,563)	(2,563)	A proportion of the retained gains set aside from the Hertfordshire 75% Business Rates Pilot 2019/20, to fund projects and initiatives across the county of Hertfordshire, which promote economic growth and the growth of the NNDR taxbase.	Central	Scott Crudgington
Balances held jointly on behalf of other organisations		(11,893)	(7,122)	(6,122)			
Subtotal – Non HCC Controlled reserves		(94,184)	(69,040)	(43,496)			
Commitment	A5 Detrunking	(1,328)	(494)	-	Highways England have approved £2m to cover cost of transferring the detrunk section to HCC. Payment is conditional to works exclusively associated with detrunked A5 and it should be additional to highways existing budget. £500k of this sum to be allocated to junction improvement at Chequers Hill.	Environment & Infrastructure	Mark Kemp
Commitment	Academy Conversion Reserve	(1,000)	(1,000)	(1,000)	To finance the planning and legal costs associated with Academy conversions as the number of schools converting escalates	Central / Children's Services	Scott Crudgington
Commitment	ACS Carryforwards	(6,608)	(5,526)	(1,100)	Carry forward reserve to be used for BCF and IBCF	Adult Care Services	Chris Badger
Commitment	ACS Grant Carryforwards	(2,424)	(1,091)	(746)	Carry forward reserve for use of late receipt of grant funding from Central Government and Partner organisation	Adult Care Services	Chris Badger
Risk	Bad Debt Reserve	(2,583)	(4,183)	(4,183)	Held to mitigate against the write off of uncollected debts	Central/ACS	Scott Crudgington
Commitment	BSF PFI Reserve	(4,973)	(5,185)	(5,346)	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	Children's Services	Jenny Coles
Risk	Business Rates Equalisation Reserve	(4,023)	-	-	To manage volatility in council tax and business rates forecasting from District and Borough Councils	Central	Scott Crudgington
Commitment	Business Rates Pilot	(1,527)	-	-	The anticipated benefits of the business rates pilot are being	Central	Scott Crudgington

Category	Reserve name	Actual Balance 1 April 2020 £'000	Forecast Balance 31 March 2021 £'000	Forecast Balance 31 March 2022 £'000	Reserve Description	Service	Lead Director
	gain				set aside in a dedicated reserve to be applied to promote economic growth, in line with the objectives of the rates retention pilot.		
Commitment	Capital Financing Reserve	(1,322)	(3,322)	(3,322)	Created from revenue underspends, to be applied as Revenue Contributions to Capital Outlay to support future years capital programmes.	Central - Spec A	Scott Crudgington
Commitment	Capital Receipts Spend to Release Reserve	(823)	(823)	(823)	To be applied as Revenue Contributions to Capital Outlay to support capital spend enabling achievement of capital receipts.	Central - Cap	Scott Crudgington
Commitment	Commutated Maintenance	(1,362)	(1,247)	(1,132)	Commutated Maintenance represents sums secured in year through the development of legal agreements to fund maintenance of non-standard assets in the future. A withdrawal is made on the basis of a long-term plan of maintenance need. Income is added end of each year from negotiated settlements with contractors for new developments.	Environment & Infrastructure	Mark Kemp
Commitment	Corporate Carry Forwards	(703)	(703)	(703)	This relates to the carry forward of sums committed by members from their locality allocation up to 31st March 2016.	Resources	Scott Crudgington
Commitment	Corporate Transformation	(912)	(600)	(300)	A dedicated reserve for collaborative, corporate transformation to meet the anticipated future cost of organisational change (beyond the provisions made via the ITT fund)	Resources	Scott Crudgington
Commitment	County Council Elections	(745)	(1,000)	-	To meet the cost of elections to be held in May 2021.	Resources	Scott Crudgington
Grant	DCLG Planning delivery Grant	(42)	(42)	-	Funds to be drawn down for the installation of a new development management IT system and to support the implementation of the new system, e.g. additional scanning costs. Development delayed by COVID	Environment & Infrastructure	Mark Kemp
Grant	Domestic Abuse Reserve	(226)	(61)	-	Reserve setup to support and increase the staff resource to deliver the domestic abuse agenda in the light of new legislative requirements. Due to end March 2021.	Adult Care Services	Chris Badger
Commitment	Education & Early Intervention Reserve - CSF-E&EI RESERVES	14	(53)	(53)	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.	Children's Services	Jenny Coles
Commitment	Education & Early	-	-	-	To be used for education, support & intervention in Schools,	Children's	Jenny Coles

Category	Reserve name	Actual Balance 1 April 2020 £'000	Forecast Balance 31 March 2021 £'000	Forecast Balance 31 March 2022 £'000	Reserve Description	Service	Lead Director
	Intervention Reserve - CSF-E&EI SUBSTANCE MISUSE				Learning Centres and alternative education settings. Includes Substance Misuse grant funding that supports a multi-year programme.	Services	
Commitment	Education Support Reserve	(1,076)	(700)	(560)	To support improved educational outcomes in schools.	Children's Services	Jenny Coles
Risk	General Contingency Reserve	(2,205)	-	-	General reserve to be utilised in the event that the annual contingency budget is not sufficient	Central	Scott Crudgington
Commitment	Growth & Infrastructure Fund	-	(2,000)	(2,000)	Creating a £2m investment fund to support driving forward Growth and Infrastructure work in the county, including development work and studies to put the Council at the forefront of being able to bid for government and other external funding	Environment & Infrastructure	Mark Kemp
Commitment	Herts Music Service - Music Donations	(266)	(266)	(266)	A reserve created to ring-fence donations made by parents and members of the public for the provision of music items.	Children's Services	Jenny Coles
Commitment	Infrastructure & Sustainable Transport	(1,960)	(1,252)	(1,008)	To fund projects for development of major infrastructure and sustainable transport to address future growth	Environment & Infrastructure	Mark Kemp
Commitment	Innovation Fund (Children's Services)	(1,113)	(621)	(237)	This reserve will be used to fund the Family Safeguarding (Innovation Fund) Project.	Children's Services	Jenny Coles
Commitment	Investment Reserve	(19,250)	(5,000)	(5,000)	To support Capital Financing and Investment	Central - Spec A	Scott Crudgington
Commitment	LAMS reserve	(2,109)	-	-	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.	Central - Spec A	Scott Crudgington
Commitment	Members Highway Locality	(203)	-	-	Funding for Member prioritised highway spending.	Environment & Infrastructure	Mark Kemp
Risk	MMI Reserve	(407)	(1,107)	(1,107)	A specific reserve set up in recognition of the increased risk relating to the Municipal Mutual Insurance contingent liability.	Resources	Scott Crudgington
Commitment	Nobel Lifecycle Fund	(133)	(84)	-	Reserve set up to be used over the next 10 years to fund future obligations for lifecycle works as they become required.	Children's Services	Jenny Coles
Commitment	PFI Equalisation Reserve	(1,786)	(1,793)	(1,800)	The reserve represents the excess of PFI credits over current expenditure levels carried forward to fund future obligations in	Children's Services	Jenny Coles

Category	Reserve name	Actual Balance 1 April 2020 £'000	Forecast Balance 31 March 2021 £'000	Forecast Balance 31 March 2022 £'000	Reserve Description	Service	Lead Director
					respect of young persons' homes and family centres.		
Commitment	POCA Receipts	(322)	(310)	(300)	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.	Community Protection	Darryl Keen
Grant	Public Health - <i>PH NICE Risk Reserve & Health Protection</i>	(800)	(800)	(800)	Carry forward reserve to support Public Health priorities and development.	Public Health	Jim McManus
Grant	Public Health - <i>Public Health</i>	(3,160)	(5,438)	(3,938)	Carry forward reserve to support Public Health priorities and development.	Public Health	Jim McManus
Commitment	Safeguarding & Specialist Services - <i>CS - S&SS Grant Carry Forward</i>	(465)	(250)	(250)	To carry forward grants where they have been received towards the end of the financial year and funding is required to support expenditure in the next financial year.	Children's Services	Jenny Coles
Commitment	<i>Safeguarding & Specialist Services - CSF-HSCP BALANCE</i>	(70)	(60)	(60)	To be used to finance safeguarding vulnerable children.	Children's Services	Jenny Coles
Grant	Salix	(33)	(33)	(33)	To meet capital costs of energy conservation works; replenished by repayment of a proportion of ongoing savings.	Central - Cap	Scott Crudgington
Risk	Self-Insurance	(10,698)	(9,998)	(9,248)	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.	Resources	Scott Crudgington
Grant	SEND Reform grant	-	-	-	A reserve created from grant funding received to support the transition from statements of SEN to combined Education, Health & Care (EHC) Plans.	Children's Services	Jenny Coles
Commitment	Sustainable Herts Fund	-	(2,000)	(2,000)	Creating a £2m revenue investment fund to drive forward the action plan, and doubling project capacity to £600k per year	Environment & Infrastructure	Mark Kemp
Commitment	Spatial Planning Reserve	(231)	(351)	(110)	Funds to be drawn down for the installation of a new development management IT system and to support the implementation of the new system, e.g. additional scanning costs. Development delayed by COVID	Environment & Infrastructure	Mark Kemp
Commitment	SSE Music Service -	(243)	(243)	(243)	To cover the maintenance, upkeep and major repairs of the	Children's	Jenny Coles

Category	Reserve name	Actual Balance 1 April 2020 £'000	Forecast Balance 31 March 2021 £'000	Forecast Balance 31 March 2022 £'000	Reserve Description	Service	Lead Director
	Watford Music School				building, which is shared between HCC and the Watford Grammar School for Boys.	Services	
Commitment	Thriving Families	(844)	(572)	(93)	Relates to grant monies for Thriving Families, a multi-year programme which has recently been extended by central government.	Children's Services	Jenny Coles
Risk	Transition Reserve	(19,260)	(19,260)	(19,260)	A provision to cover the high level of financial uncertainty currently surrounding local government. This includes, but not limited to, the impact of a one year spending review, changes in business rates retention and/or fair funding review, Brexit, COVID impact and recovery, economic impacts on the local tax base, changes to government grants and the delivery of the savings programme.	Central	Scott Crudgington
Commitment	Waste reserve	(6,829)	-	-	Set up to deal with a range of risks which could result from this complex service area.	Central	Scott Crudgington
Commitment	Waste Week 53	(266)	(425)	(583)	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.	Environment & Infrastructure	Mark Kemp
Grant	Innovation Grant Wave 3	(215)	(80)	-	Funding for the roll-out of the Family Safeguarding model as part of the Department for Education's Strengthening Families programme, in addition to some other funding relating to the Family Safeguarding programme.	Children's Services	Jenny Coles
Grant	School Improvement Grant Reserve	(1,465)	(2,657)	(1,400)	School improvement grant held in reserve pending ongoing commitments	Children's Services	Jenny Coles
Grant	Non-Ringfenced Grants Carryforward Reserve	(11,117)	-	-	To carryforward non-ringfenced grants where they have been received towards the end of the financial year and funding is required to support expenditure in the next financial year.	Central	Scott Crudgington
Grant	COVID-19 Grant Reserve	(24,721)	-	-	Carry forward reserve which relates to emergency funding received, to respond to pressures arising as a result of COVID-19.	Central	Scott Crudgington
Commitment	CRoW Partnership Projects	(689)	(607)	(550)	New reserve to be established to retain funds received as contributions to projects to be used for a specific purpose in future years. Projects deliver improvements to the natural environment for wildlife and people associated with good growth and to green infrastructure including Rights of Way for	Environment & Infrastructure	Mark Kemp

Category	Reserve name	Actual Balance 1 April 2020 £'000	Forecast Balance 31 March 2021 £'000	Forecast Balance 31 March 2022 £'000	Reserve Description	Service	Lead Director
					active travel (walking and cycling) as set out in the HCC Local Transport Plan.		
Commitment	E&I Growth & Infrastructure Carryforwards	(183)	-	-	A delay in local planning authorities growth strategy for the South west has resulted in a delay in commissioning consultancy. A further delay in software implementation has postponed the live date when payment was due.	Environment & Infrastructure	Mark Kemp
Commitment	E&I Performance Planning Agreements	(119)	(68)	(68)	Income from developers / other Local Authorities for ongoing planning work, which will span over years, on live planning application sites. These are to form a Specific Reserve and will be drawn down over the life of the scheme.	Environment & Infrastructure	Mark Kemp
Commitment	Economic Growth Fund	(58)	(58)	(58)	Hertfordshire County Council has set aside 32% of its share of the Business Rates Pool gain (8% of the total Net Retained Levy) in an Economic Growth Fund, to be allocated to projects and initiatives that support economic development and the growth of the NNDR taxbase in Hertfordshire.	Central	Scott Crudgington
Commitment	Household Waste Recycling Service (Amey)	-	(1,613)	(807)	Reserve created to support the return of the Household Waste Service to an in-house service	Environment & Infrastructure	Mark Kemp
ITT	Invest to Transform	(20,792)	(21,881)	(16,218)	Reserve set aside to support innovative projects across the Council that will underpin service transformation and deliver future efficiencies.	Central	Scott Crudgington
Subtotal – HCC Controlled reserves		(163,676)	(104,857)	(86,705)			
General Fund Reserve		(31,568)	(52,000)	(52,000)	The General Fund Reserve is the overall contingency balance held by the council to cover unforeseen financial pressures. A recent review has determined a balance in the region of 6% of the Net Revenue Budget is an adequate level to maintain.		

Glossary of Terms

Base Budget	The original budget 2020/21 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.
Minimum Revenue Provision	Where the Council finances capital expenditure by debt it must set aside resources to repay that debt in later years. The amount charged to revenue for the repayment of this debt is known as the Minimum Revenue Provision (MRP).
Original Budget 2020/21	The original estimated cost of services for the financial year from 1st April 2020 to 31st March 2021.
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.