

# EPPING FOREST DISTRICT COUNCIL COMMITTEE MINUTES

**Committee:** Finance and Performance Management Cabinet Committee      **Date:** Thursday, 21 June 2018

**Place:** Council Chamber, Civic Offices, High Street, Epping      **Time:** 7.00 - 8.15 pm

**Members Present:** Councillors J Philip, C Whitbread, A Grigg, H Kane and S Kane

**Apologies:** G Mohindra, A Lion and S Stavrou

**Officers Present:** P Maddock (Assistant Director (Accountancy)), D Macnab (Acting Chief Executive), D Bailey (Head of Transformation), E Higgins (Insurance & Risk Officer), S McNamara (Procurement Manager), M Chwiedz (Performance Improvement Officer), G. Nicholas (Senior Project Improvement Officer), R Perrin (Democratic Services Officer) and A Rose (Marketing & Digital Content Officer)

## 1. **Webcasting Introduction**

The Chairman reminded everyone present that the meeting would be broadcast live to the Internet and that the Council had adopted a protocol for the webcasting of its meetings.

## 2. **Substitute Members**

The Cabinet Committee noted that Councillor S Kane would substitute for Councillor G Mohindra and Councillor H Kane would substitute for Councillor A Lion at this meeting.

## 3. **Appointment of Chairman**

In the absence of the Chairman, the Leader requested nominations for this role, for the meeting.

### **RESOLVED:**

That Councillor C Whitbread be elected as Chairman for the duration of the meeting.

## 4. **Declarations of Interest**

There were no declarations of interest pursuant to the Council's Code of Member Conduct.

## 5. **Minutes**

### **RESOLVED:**

That the minutes of the meeting held on 22 March 2018 be taken as read and signed by the Chairman as a correct record.

**6. Key Performance Indicators - 2017/18 Quarter 4 (Outturn) Performance.**

The Performance Improvement Officer reported that the Council was required to make arrangements to secure continuous improvement in the way in which its functions and services were exercised, having regard to a combination of economy, efficiency and effectiveness. As part of the duty to secure continuous improvement, a range of Key Performance Indicators (KPI) relevant to the Council's service priorities and key objectives, were adopted each year. Performance against all of the KPIs was reviewed on a quarterly basis.

The position with regard to the achievement of target performance for the KPIs at the end of the year (31 March 2018) was as follows:

- (a) 21 (66%) indicators achieved the cumulative end of year target;
- (b) 11 (34%) indicators had not achieve the cumulative end of year target, although 5 (16%) of the KPIs had performed within the agreed tolerance for the indicator.

The Outturn performance against the indicator set for this year was slightly worse than last year when 28 (75%) of the 37 indicators had achieved target.

The members enquired about RES 002 – What percentage of the invoices we received were paid within 30 days? The Assistant Director of Accountancy advised that this KPI was marginally short of the target and this should improve with the introduction of electronic invoicing across the Council.

**Resolved:**

- (1) That the Quarter 4 performance for the Key Performance Indicators adopted for 2017/18 be noted.

**Reasons for Decision:**

The KPIs provided an opportunity for the Council to focus attention on how specific areas for improvement would be addressed, and how opportunities would be exploited and better outcomes delivered. It was important that relevant performance management processes were in place to review and monitor performance against the key objectives, to ensure their continued achievability and relevance, and to identify proposals for appropriate corrective action in areas of slippage or under performance.

**Other Options Considered and Rejected:**

No other options were appropriate in this respect. Failure to review and monitor performance could mean that opportunities for improvement were lost and might have negative implications for judgements made about the progress of the Council.

**7. Corporate Plan 2018-2023 - Benefits Maps, Performance Indicator Set, Targets and Progress Reporting**

The Head of Transformation presented a report on the Corporate Plan 2018-2023 including the benefits maps, performance indicator set and target and progress reporting.

The new Corporate Plan runs from 2018/19 to 2022/23 and lays out the journey the Council would take to transform the organisation to be 'ready for the future'. This plan

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links the key external drivers influencing Council services, with a set of corporate aims and objectives, grouped under three corporate ambitions.

The success of the new Corporate Plan would be assessed through the achievement of a set of benefits, focussed on what the Council achieves for customers. These benefits in turn were evidenced through a set of performance indicators, with each indicator having a target and amber tolerance threshold. A Corporate Specification for each year details how the Corporate Plan was being delivered through operational objectives, with these in turn linked to annual business plans and projects and programmes from the Transformation Programme.

A combined quarterly report, containing the benefits maps, performance indicator set, Corporate Specification and Transformation Programme Highlight Report was proposed, to supersede these separate reports. The report gave an overview of performance across the Corporate Plan using benefits maps and Red-Amber-Green traffic light status indicators.

The Cabinet Sub-Committee discussed the Corporate Plan benefits maps and performance indicator set which they felt required further work, to provide a clearer understanding of what the proposed targets were for each year as a measurement and that the commentary referred back to background documents.

The following comments were made regarding the Performance Indicators 2018/19 – Proposed Targets;

- M1.1 – Delivery of the Epping Forest Health and Wellbeing Strategy – that the target 2018/19 needed to be clearly defined;
- M1.3 – Percentage of Independent Living Homes in the district – that the target for 2018/19 did not match the target commentary and should be nil for 2018/19;
- M1.4 – Cost of Bed & Breakfast accommodation for homeless people – that the target should be reduced to reflect when the pods become available and that the amount of the budget be reflected in the target not the savings;
- M2.1 - Number of safeguarding concerns – that the target should be on the action taken rather than the amount of incidents reported;
- M2.3 – Compliance checks on housing council tax support benefit – that the target be amended to 20% of claims checked per year;
- M3.1 - Number of community leaders and volunteers – that the target be reflected as a number not a percentage;
- M3.3 – Cultural activity attendance – to define whether the cultural activities or increasing attendance at cultural events was the target;
- M3.4 – Number of reported crimes – that the target should reflect the outcome or action taken, as this was not in the Councils control;
- M4.4 - What percentage of our district had unacceptable levels of litter – to correct a typo in the title to litter;
- M5.1 – Number of new dwellings completed in the district – that the target was unrealistic and should be set in between historical data and what the Council would like to achieve;
- M6.3 – Maximisation of Business Rates Tax Base – that the title be changed to ‘Increasing of Business Rates Tax Base’ and the target required clarification;
- M6.5 – Visits to the Council’s ‘Visit Epping Forest’ Website – that the target should be number, not a percentage;
- M7.2 – Customer first contact resolution – that the description needed to include details on the information being collected and whether first contact had resolved the issue or if it was a follow up call;

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- M7.3 – Customer complaints resolved – that target was a number and not a percentage;
- M8.1 Cabinet Structure and M8.2 – Council Structure – that the target should be based on the decision not whether the structure changed;
- M8.5 – Turnout for Youth Council elections – that the target should relate to the number of young people nominating themselves for election;
- M8.6 – Delegated authorities for officers – that no target should be set until the Constitutional review had taken place;
- M9.1 Workforce operational costs – that there was consistent between the target 2018/19 and commentary and the target was a number not a percentage;
- M9.7 Successfully delivered projects – that the target should be reflected as a number not a percentage;
- M10. 3– Staff workstation to head ratio – that a change to the title be made ‘Staff desks to head ratio’;
- M10.4 – Income from commercial leases – that the description reflect the increasing in total income which included new leases and the removal of ‘and contracts’ from the description.

The Chairman advised that the corporate plan in its entirety should be brought back for consideration and that officers should report back to the Cabinet and Management Board meeting before it was brought back before members for a decision.

**Resolved:**

- (1) That, minor amendments to the Corporate Plan 2018-2023 authorised by the Leader of the Council in consultation with the Chief Executive, be noted;
- (2) That a combined quarterly report, containing the benefits maps, performance indicator set, Corporate Specification and Transformation Programme Highlight Report, which supersede these separate reports, be agreed; and
- (3) That the Performance Indicators 2018/19 – Proposed Targets be reviewed by the Management Board joint meeting with Cabinet.

**Reasons for Decisions:**

The Council has ambitious plans for the future and a clear corporate plan was essential. The Corporate Plan sets out a clear and cohesive view from strategic drivers, through aims and objectives, to benefits which measure real improvements for customers. This plan would enable the Council to focus on what was most important to our stakeholders – what ‘good’ looks like. The Corporate Plan included a set of benefits maps which show how the success of the plan would be measured, and collectively indicate how well the Council was delivering the benefits to the customers. These arrangements demonstrate how the Council secures the management of change and continuous improvement, having regard for economy, efficiency and effectiveness. A set of performance indicators and benefits measures was agreed each year, with targets.

The Corporate Plan 2018-2023 was adopted by Council in December 2017. It was agreed that the four Select Committees – Communities, Governance, Neighbourhoods and Resources – be consulted on the draft benefits maps and performance indicator set. This consultation ensures that the benefits maps had both the style and the content which the Select Committees found most useful in undertaking their scrutiny of Council performance. Final benefits maps and

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performance indicator set profiles would be agreed by the Finance and Performance Management Cabinet Committee, in consultation with the Head of Transformation.

A combined report, bringing together the performance of the Council against the Corporate Plan would supersede the current Key Performance Indicator, Corporate Plan Key Action Plan, and Transformation Programme Highlight Reports. This combined report would give 'clear line of sight' for performance across the Council via the new benefits maps.

**Other Options Considered and Rejected:**

The Committee could, in consultation with the Head of Transformation, agree that specific components of the proposed performance indicator set, targets and/or benefits maps be further reviewed, amended or removed, or new components be considered and included (Report to Cabinet, 7 December 2017).

The Committee could ask for specific components of the Corporate Plan to be further reviewed, amended or removed, or new components to be considered and included, as authorised by the Leader of the Council in consultation with the Chief Executive (Report to Council, 21 December 2017).

**8. Essex Procurement Hub SLA 2019-23**

The Procurement Manager presented a report regarding extending the Essex Procurement Hub Service Level Agreement for a further 4 years until 2023.

He advised that Epping Forest District Council had been a member of the Essex Procurement Hub, run by Braintree District Council since 2006, which included other members such as Colchester, Castle Point, Rochford and Maldon Councils. The Hub provided a professionally qualified procurement resource, expertise and advice to all EFDC officers 3 days a week and ran procurement exercises on the Council's behalf when required. Furthermore, in the last 12 months it had also provided access to an e-Tendering system at no extra cost.

The Cabinet Sub-Committee commented that the Essex Procurement Hub provided value for money.

**Resolved:**

That the proposal to sign an extended agreement (4 years) to allow Epping Forest DC to remain members of the Essex Procurement Hub be noted.

**Reasons for Decision:**

The Council was nearly at the end of the period covered by the current Service Level Agreement, and a decision was required as to whether or not the Council would sign the new Agreement, which would commence from April 2019.

**Other Options Considered and Rejected:**

There were no other options to consider.

**9. Provisional Revenue Outturn 2017/18**

The Assistant Director (Accountancy) provided the Cabinet Sub-Committee with an overall summary of the revenue outturn for the financial year 2017/18.

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The net expenditure for 2017/18 totalled £12,766,000, which was £343,000 (2.7%) below the original estimate agreed in February 2017 and £96,000 (7.5%) below the revised estimate compiled in December 2017. The variance on the revised position was almost entirely due to a change in accounting treatment relating to the rent free periods on the shopping park.

There was an in year surplus on the business rates collection fund of £1,115,000 which had moved the fund into an overall surplus of £1,028,000. There was still a significant amount set aside for Business Rate appeals

The medium term financial strategy had estimated that the Council's portion of the deficit on the business rates collection fund would be £542,000 and on the council tax collection fund would be a surplus of £192,000. In actuality, the business rates collection fund showed a surplus at the end of March 2018 of £411,000 and the Council Tax collection fund showed a surplus of £119,000 which would be paid into the General Fund in future years and provided a combined net position of £880,000 better than anticipated.

The Continuing Services Budget (CSB) expenditure was £343,000 below the original estimate and £830,000 lower than the revised. The variances had arisen on both the opening CSB, which was £252,000 above the revised estimate, and the in-year figures which were £1,082,000 lower than the revised estimate.

Unlike most recent years, when measured against the original budget, salaries were overspent by £99,000. Actual salary spending for the authority in total, including agency costs, was £23,439,000 compared against an original estimate of £23,340,000. When comparing to the revised estimate there was an underspend of £301,000, most of which related to the General Fund, although some salary costs were DDF and showed a small underspend.

The actual opening CSB was £38,000 below the original and £252,000 above the revised position. The main overspend related to Housing Benefits expenditure but this was offset partially by the underspend on salaries.

The in year CSB movements were rather different to the revised estimate, with the actual CSB in year reduction of £1,763,000 being £1,082,000 lower than the revised estimate. The largest individual item was a change in accounting treatment for the rental income from the shopping park. In effect income relating to the whole period of the leases had been spread over the whole period rather than just the time when income was actually received. The effect was that additional CSB income originally included in later periods had been accounted for in 2017/18 and there would be no change to the overall position once all tenants were paying. The other two more significant items were a reduction in expected savings from the leisure contract of £106,000 due to some additional maintenance and TUPE related costs and offsetting this, additional interest income of £148,000 as cash balances available for investing did not reduce as quickly as expected.

A transfer to the DDF of £1,000,000 was included in the Medium Term Financial strategy and revised budget as there would be a significant one off expenditure over the next couple of years as the people strategy was implemented.

The net DDF expenditure was £968,000 which was £922,000 below the original estimate and £1,333,000 below the revised estimate. There were requests for carry forwards totalling £1,470,000 and therefore the variation actually equated to a £137,000 net over spend on the DDF items undertaken. These one-off projects were

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akin to capital, in that there was regular slippage and carry forward of budgetary provision.

The DDF increased between the Original and Revised position by £411,000, overall this was more significant than the previous year and as always there were some large swings on both income and expenditure. On the Income side additions relating to the technical agreement with major preceptors (£285,000) and various benefit related grants (£111,000). Offsetting this was an amount included for the People Strategy costs (£300,000), reduced Development Control income (£205,000), amounts brought forward from 2016/17 and additional resources provided for the Local Plan (£199,000), and an amount brought forward relating to the Garden Town project of £178,000. As always there were a significant number of other more minor items of both additions and reductions to the programme totalling £75,000.

The £1,333,000 difference against the revised estimate arose largely in the Neighbourhoods Directorate with an underspend of £971,000 showing. The main two items related to £272,000 slippage on Local Plan expenditure and £527,000 relating to additional income and slippage on the Garden Town project. Other significant underspends were Revenues Staffing (£84,000), Building Maintenance (£83,000), unused Flexible Homeless Grant (£83,000) and Smart Places funding (£70,000).

The DDF with the balance as at 31 March 2018 being £4,220,000, was actually a small increase on the previous year. However with the expected spend in 2018/19 particularly relating to the People Strategy, there would be nothing left unallocated in the DDF going forward so any further DDF requirements would need to be met via a transfer from the General Fund. The spending from the Invest to Save fund was expected to be exhausted by the end of 2018/19.

A deficit within the HRA of £1,674,000 and of £1,564,000 was expected within its original and revised revenue budgets respectively; the actual outturn was a deficit of £1,576,000. There was therefore a difference of only £12,000 between the revised estimate and the actual. The major change between the Original and Revised estimates was due to the cessation of the transitional measures regarding depreciation brought in when the Housing Subsidy system had ended. The variance between the actual and revised was due to a lower depreciation charge, which had in turn enabled the Council to increase the contribution to capital by a similar amount. The HRA started the new financial year in a slightly better position than expected at £2,280,000. There was still significant uncertainty facing the HRA going forward with continued 1% rent reductions and the potential high value void levy

**Recommended:**

- (1) That the provisional 2017/18 revenue outturn for the General Fund and Housing Revenue Account (HRA) be noted;
- (2) That as detailed in Appendix E, the carry forward of £1,470,000 District Development Fund (DDF) and £23,000 Invest to Save Reserve (ITS) expenditure be noted.

**Reasons for Decision:**

To note the provisional revenue outturn.

**Other options Considered and Rejected:**

No other options proposed.

**10. Provisional Capital Outturn 2017/18**

The Assistant Director (Accountancy) advised that the report set out the Council's capital programme for 2017/18, in terms of expenditure and financing, and compared the provisional outturn figures with the revised estimates. The revised estimates, which were based on the Capital Programme, represented those adopted by the Council on the 22nd February 2018.

The overspends totalled £13,000 on the General Fund, £144,000 on the HRA, and £37,000 on REFCuS schemes. There were savings of £35,000 on the General Fund and £355,000 on the HRA. In terms of slippage, carry forwards were recommended for totals of £799,000, £2,468,000, £67,000 and £30,000 for the General Fund, HRA, loans and REFCuS respectively; and brought forwards were recommended for totals of £1,355,000 and £15,000 for the General Fund and HRA respectively. Other variations total £11,000 on the General Fund and £5,000 on the HRA which represented additional expenditure funded from external and direct revenue sources.

The Assistant Director (Accountancy) advised that the funds available to finance the capital programme include Government grants, other public sector grants, private contributions to capital schemes, capital receipts and direct revenue funding from the General Fund and HRA. Initially any specific grants and private contributions made for particular projects were used to finance the appropriate projects, taking into account any restrictions with regard to usage and time scales. Other sources of capital finance, which carried restrictions, were also applied at the earliest opportunity in order to avoid losing potential funds and included the element of capital receipts generated from the sale of council houses, which was available solely for replacement affordable housing (often referred to as 1-4-1 receipts) and must be used within three years of receipt. As a consequence, the maximum sum allowable had been applied to the 2017/18 HRA house building programme.

Another element of capital receipts available for capital funding was known as 'attributable' or 'allowable' debt. The Council was free to use all, none or indeed a portion of the money to fund HRA expenditure. Cabinet had made a decision to use part of this sum for the new housebuilding programme, based on 30% of the 'assumed' debt of Council dwellings, calculated when the new self-financing regime was introduced in April 2012. The sum calculated for 2017/18 was £104,000.

In total, grants of £788,000 were used last year compared to an estimated sum of £666,000, representing an increase of £122,000. This resulted primarily from the increase in private funding made available by more section 106 monies having been received for funding the new housebuilding programme. Other private contributions utilised included a section 106 sum of £23,000 relating to the St John's school site used by Epping Town Council to renovate the Jack Silley pavilion, a contribution of £30,000 for an improved retail unit in Loughton Broadway and a contribution of £14,000 for the Shopping Park.

The generation of capital receipts was £2,533,000 higher in 2017/18 than had been anticipated, which was mostly due to more council houses being sold than expected. A total of 42 properties were sold in 2017/18 compared to 46 in 2016/17. Consequently the total 1-4-1 capital receipts retained for replacement homes were £1,908,000 higher than anticipated. In addition to this, the Council received further capitals receipts after the budgets were prepared, the largest of which was the repayment of a loan to Brentwood Borough Council. As a result of the higher level of capital receipts, more funds were available to finance the capital programme than anticipated and the unused HRA capital receipts were used to partially fund the new



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shopping park by way of an internal loan. This meant that the year-end balance on the Capital Receipts Reserve was maintained at zero as at 31 March 2018.

The external borrowing had been avoided in 2017/18, partly by means of the internal borrowing of HRA capital receipts by the General Fund and partly by utilising other General Fund reserves of £13,239,000. However, the Council would need to borrow externally in 2018/19 to be able to fund its General Fund capital programme.

With regard to the use of direct revenue funding, the HRA contribution of £6,171,000 was higher than the revised budget by £991,000. The use of funds from the Major Repairs Reserve was £922,000 lower as a result. However, there was a reduction in the Major Repairs Allowance transfer, which resulted an overall reduction in the in the Major Repairs balance to £11,693,000 as at 31 March 2018. On the other hand, no funds had to be withdrawn from the HRA Self-financing Reserve, so maintaining the balance at £12,720,000.

The Cabinet Sub-Committee noted the report.

**RECOMMENDED:**

- (1) That the provisional outturn report for 2017/18 be noted;
- (2) That retrospective approval for the over and underspends in 2017/18 on certain capital schemes as identified in the report be recommended to Cabinet;
- (3) That approval for the carry forward of unspent capital estimates into 2018/19 relating to schemes on which slippage had occurred be recommended to Cabinet;
- (4) That approval of the funding proposals outlined in this report in respect of the capital programme in 2017/18 be recommended to Cabinet;
- (5) That the approval to enhance the 2018/19 HRA structural schemes budget by £653,000 via a combination of virements of £494,000 from other budgets in 2018/19 and £159,000 of savings generated in 2017/18 be recommended to Cabinet;
- (6) That the approval for other virements within the HRA capital programme totalling £372,000 to supplement the windows, doors and roofing budget and the disabled adaptations budget as detailed in the report be recommended to Cabinet;
- (7) That the approval to bring forward a budget of £30,000 for an urgent planned maintenance project from 2020/21 to 2018/19 be recommended to Cabinet.

**Reasons for Decision:**

The funding approvals requested were intended to make best use of the Council's capital resources that were available to finance the Capital Programme

**Other Options for Action:**

The Council's current policy was to use all HRA capital receipts from the sale of assets, other than Right to Buy Council House sales, to fund the Council's house building programme. However, Members had the option to use these capital receipts for other HRA or General Fund schemes if they chose. This option had been rejected to date because, unless HRA receipts were applied to affordable housing schemes,

50% of each receipt would be subject to pooling i.e. the council would be required to pay 50% of these receipts to central government.

The Council retained an element of the right to buy receipts classified as 'allowable' debt. It had been agreed that 30% of the 'assumed debt' part of this element should be set aside to help finance the HRA housebuilding programme. The percentage applied to the housebuilding programme was seen as reasonable but could be amended.

#### **11. Risk Management - Corporate Risk Register**

The Risk Management and Insurance Officer presented a report regarding the Councils Corporate Risk Register.

The Corporate Risk Register had been considered by the Risk Management Group on 22 May 2018 and Management Board on 6 June 2018. The review identified amendments and one new risk as follows;

(a) Risk 1 Local Plan

The risk had been extensively updated to clearly reflect the Vulnerability, Trigger and Action Plan. The Vulnerability advised the need for the Local Plan to be submitted within six months of the publication of the revised National Planning Policy Framework (NPPF), which was expected in summer 2018. Missing this timescale would result in the Council having to use the standard methodology, which would see a much increased housing target of around 923 per annum, rather than the 518 homes currently identified as the District's housing requirement. The Trigger advised that the Council was awaiting the decision on a claim for judicial review, which was holding up the submission of the Local Plan Submission Version (LPSV). The outcome of the review could result in the Council having to take the LPSV back to full Council and a further Regulation 19 publication prior to submission. The Action Plan advised the current controls and actions to address the risk and also the required further management actions.

(b) Risk 9 Safeguarding

The existing controls had been updated to advise the development of a bespoke EFDC e-learning training resource which all EFDC staff and Members would be required to undertake. The update also advised of a bespoke face to face training session. Both these training developments would be rolled out during summer 2018.

(c) New Risk 12 Waste Management

A new Waste Management risk had been added to the Corporate Risk Register. The risk centres on the ability of the Council's partner waste contractor securing profitable outlets for recycling materials processed through the Material Recycling Facility (MRF) and the possible reduction in income. The trigger for the risk had been brought about due to the Chinese government banning the import of MRF paper, which had resulted in the saturation in the commodity market. Management Board were to continue monitoring the costs and market fluctuations. The new risk had been scored C2 (Medium Likelihood/Moderate Impact).

**Resolved:**

- (1) That the Vulnerability, Trigger and Action Plan for Risk 1 be updated;

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- (2) That the existing controls for Risk 9 be updated;
- (3) That the wording and scoring for the new risk 12 - Waste Management be agreed;

**Recommended:**

- (4) That the amended Corporate Risk Register be recommended to Cabinet for approval.

**Reason for Decision:**

It was essential that the Corporate Risk Register was regularly reviewed and kept up to date.

**Other Options Considered and Rejected:**

Members to suggest new risks for inclusion or changes to the scoring of existing risks.

**12. Any Other Business**

It was noted that there was no other urgent business for consideration by the Cabinet Committee.

**CHAIRMAN**

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## DISTRICT DEVELOPMENT FUND 2017/18 - 2018/19

Directorate	Description	C/Fwd £000's	Year of Approval	Comments
<b>Chief Executive</b>	Transformation Prototype Fund	29	2016/17	
		<u>29</u>		
<b>Communities</b>	Legal Challenges	15	2017/18	Contingency Budget reviewed annually
	Flexible Homelessness Grant	64	2017/18	Unspent Grant money
	Homelessness Data Grant	9	2017/18	Unspent Grant money
	Flexible Homelessness Grant : Incentives for Genesis	8	2017/18	Unspent Grant money
	Flexible Homelessness Grant :Zinc Arts	2	2017/18	Unspent Grant money
	Security Costs	12	2017/18	
		<u>110</u>		
<b>Governance</b>	Development Control Agency Staff	11	2017/18	
	Document Scanning	29	2017/18	
	Casual Staff Re Scanning / Indexing Building Control Files	5	2017/18	
	Individual Registration Costs	9	2017/18	
	Trees and Landscape Agency Staff	5	2017/18	
	Local Land Charges Agency Staff	7	2017/18	
	Contingency for Appeals	9	2017/18	Contingency Budget reviewed annually
		<u>75</u>		
<b>Neighbourhoods</b>	Economic Development Strategy	8	2015/16	
	Town Centres Support	13	2015/16	
	Smart Places	87	2015/16	
	Local Plan	272	2017/18	Budget reviewed quarterly
	Strategic Implementation Team	100	2017/18	
	Brownfield Register	17	2016/17	
	Garden Town	527	2017/18	Additional funding received toward year end
	Community Housing	54	2017/18	Additional funding received toward year end
	Open Spaces - Tree Planting	(1)	2016/17	
	Roding Valley Development - Woodland Planting	10	2016/17	
	Roding Valley Dev. - Demolition of Building Roding Lane	7	2017/18	
	DCLG recycling reward scheme	18	2016/17	Unspent Grant money
	Reduction in recycling income	(75)	2017/18	
		<u>1,037</u>		
<b>Resources</b>	Planned Building Maintenance Programme	38	2017/18	
	Waltham Abbey Kiosk Replacement & Licence fees	(5)	2016/17	
	Local Council Tax New Burdens Expenditure - E-Services	(2)	2016/17	
	Implementation of People Strategy	32	2016/17	
	Benefits Specific Grants - Data Matching	8	2015/16	Unspent Grant money
	Benefits Specific Grants	9	2016/17	Unspent Grant money
	Benefits Specific Grants - Agency Staff / Equipment New	19	2017/18	Unspent Grant money
	People Team additional resources	36	2017/18	
	Temporary Additional Staffing	84	2016/17	
		<u>219</u>		
	<b>Total</b>	<u><u>1,470</u></u>		
<b>INVEST TO SAVE RESERVE 2017/18 - 2018/19</b>				
<b>Chief Executive</b>	Behavioural Insights project	<u>4</u>	2017/18	
<b>Neighbourhoods</b>	Replacement LED lighting	1	2016/17	
	New Car Parks	13	2017/18	
	Vere Road Pay & Display	5	2017/18	
		<u>19</u>		
	<b>Grand Total</b>	<u><u>23</u></u>		

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