

2020/21 LATEST ESTIMATE

	'Top Up'	Less to Fund Expenditure	Net Transfer
	£	£	£
<u>BUILDING CONTROL</u>			
Chargeable work 2020/21 net nil	0	0	0
<u>CAPITAL INVESTMENT</u>			
Boundary Wall Works to St Chad's Church (PH decision 28/5/20)		(62,910)	
Purchase of wheeled bins (19/20 capital slippage)		(42,469)	
	0	(105,379)	(105,379)
<u>ELECTIONS</u>			
Reduced Annual provision May 2023 Borough Elections	41,217	0	41,217
<u>HOMELESSNESS</u>			
Top Up from funding received within Housing Services	304,060	0	304,060
<u>INSURANCE</u>			
Annual set aside for possible claims	40,000		
Use - to cover new claims		(10,000)	
	40,000	(10,000)	30,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings per latest review	51,425		
Top Up to fund rolling replacement programme	360,000		
Additional Rolling Replacement Hardware Programme		(86,000)	
Replacing core IT network (PH decision 25/6/20)		(249,257)	
Tablet devices for Councillors (19/20 capital slippage)		(6,545)	
Top up to fund IT network works	249,260		
	660,685	(341,802)	318,883
<u>LAND CHARGES</u>			
Chargeable work 2020/21 net nil	0	0	0
<u>LEISURE MANAGEMENT</u>			
Annual Top Up for Exercise Equipment at Garstang Leisure Centre (Year 2 of 4)	7,380	0	7,380
<u>NEW HOMES BONUS</u>			
Fund Council Taxpayer income foregone from 11/12 freeze		(176,689)	
Fund Council Taxpayer income foregone from 12/13 freeze		(176,166)	
Fund Council Taxpayer income foregone from 13/14 freeze		(71,250)	
Fund Council Taxpayer income foregone from 14/15 freeze		(72,037)	
Fund Council Taxpayer income foregone from 15/16 freeze		(72,607)	
	0	(568,749)	(568,749)
<u>NON-DOMESTIC RATES EQUALISATION</u>			
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy	6,012,090		
Use of 17/18 Non-Domestic Rates Equalisation Reserve Top Up		(2,641)	
Use of 18/19 Non-Domestic Rates Equalisation Reserve Top Up		(1,289,628)	
	6,012,090	(1,292,269)	4,719,821
<u>PERFORMANCE REWARD INITIATIVES</u>			
Fleetwood Beach Wheelchair (PH decision 3/8/20)	0	(3,000)	(3,000)
<u>PROPERTY INVESTMENT FUND</u>			
Top Up to fund Future Property Acquisitions	1,640,000	0	1,640,000
<u>VALUE FOR MONEY</u>			
New Burdens - Universal Credit	16,537		
New Burdens - Support for Other Benefits Costs	30,606		
Procurement and Implementation of a Citizen Access Portal.		(18,840)	
Migration to hosted Revs & Bens software system (PH decision 28/7/20)		(33,030)	
Procurement and Implementation of a Citizen Access Portal (19/20 capital slippage).		(76,870)	
Cash Receipting System Upgrade (19/20 capital slippage)		(24,746)	
	47,143	(153,486)	(106,343)
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 1 of 8).	239,375		
Aggregate set-aside after 2017/18 outturn.	255,096		
Aggregate set-aside for replacement of vehicles, Period 5 review, Cabinet 17/10/18.	8,466		
Aggregate set-aside for replacement of vehicles, Qtr3 review, Cabinet 16/1/19.	511		
Aggregate set-aside after 2018/19 outturn (Year 1 of 8)	73,130		
	47,882		
Use of Reserve to fund vehicle replacements/adaptations.		(3,023,842)	
Additional Income MOT Centre Top Up Reserve to replace equipment.	2,260		
	626,720	(3,023,842)	(2,397,122)
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Top Up from Growth identified in NNDR1/NNDR3 Returns	46,989		
Use of Growth monies to fund expenditure		(49,950)	
Use of Reserve to fund NNDR 1 and NNDR 3 reconciliation adjustments		(138,590)	
Hillhouse EZ infrastructure funding (PH decision 20/8/20)		(320,000)	
	46,989	(508,540)	(461,551)
2020/21 TOTAL NET TRANSFER TO / (FROM) RESERVES			3,419,217

2021/22 LATEST ESTIMATE

	'Top Up'	Less to Fund Expenditure	Net Transfer
	£	£	£
<u>BUILDING CONTROL</u>			
Chargeable work 2021/22 net nil	0	0	0
<u>CAPITAL INVESTMENT</u>	0	0	0
<u>ELECTIONS</u>			
Reduced Annual provision May 2023 Borough Elections	41,217	0	41,217
<u>HOMELESSNESS</u>	0	0	0
<u>INSURANCE</u>			
Annual set aside for possible claims	40,000	0	40,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings per latest review	33,630		
Additional Rolling Replacement Hardware Programme		(86,000)	
	<u>33,630</u>	<u>(86,000)</u>	<u>(52,370)</u>
<u>LAND CHARGES</u>			
Chargeable work 2021/22 net nil	0	0	0
<u>LEISURE MANAGEMENT</u>			
Annual Top Up for Exercise Equipment at Garstang Leisure Centre (Year 3 of 4)	7,380	0	7,380
<u>NEW HOMES BONUS</u>			
Fund Council Taxpayer income foregone from 11/12 freeze		(176,689)	
Fund Council Taxpayer income foregone from 12/13 freeze		(176,166)	
Fund Council Taxpayer income foregone from 13/14 freeze		(71,250)	
Fund Council Taxpayer income foregone from 14/15 freeze		(72,037)	
Fund Council Taxpayer income foregone from 15/16 freeze		(72,607)	
	<u>0</u>	<u>(568,749)</u>	<u>(568,749)</u>
<u>NON-DOMESTIC RATES EQUALISATION</u>			
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy	1,908,780		
Use of Reserve to fund Collection Fund Deficit		(5,183,910)	
	<u>1,908,780</u>	<u>(5,183,910)</u>	<u>(3,275,130)</u>
<u>TOGETHER WE MAKE A DIFFERENCE</u> (prev PERFORMANCE REWARD INITIATIVES)	0	0	0
<u>PROPERTY INVESTMENT FUND</u>	0	0	0
<u>VALUE FOR MONEY</u>			
Migration to hosted Revs & Bens software system (PH decision 28/7/20)	0	(50,500)	(50,500)
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 2 of 8).	239,375		
Aggregate set-aside after 2017/18 outturn.	255,668		
Aggregate set-aside for replacement of vehicles, Period 5 review, Cabinet 17/10/18.	8,466		
Aggregate set-aside for replacement of vehicles, Qtr3 review, Cabinet 16/1/19.	510		
Aggregate set-aside after 2018/19 outturn (Year 2 of 8)	73,130		
Use of Reserve to fund vehicle replacements/adaptations.		(393,495)	
Additional Income MOT Centre Top Up Reserve to replace equipment.	<u>3,000</u>		
	<u>580,149</u>	<u>(393,495)</u>	<u>186,654</u>
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Use of Growth monies to fund expenditure	0	(49,950)	(49,950)
2021/22 TOTAL NET TRANSFER TO / (FROM) RESERVES			<u><u>(3,721,448)</u></u>

2022/23 LATEST ESTIMATE

	'Top Up'	Less to Fund Expenditure	Net Transfer
	£	£	£
<u>BUILDING CONTROL</u>			
Chargeable work 2022/23 net nil	0	0	0
<u>CAPITAL INVESTMENT</u>	0	0	0
<u>ELECTIONS</u>			
Reduced Annual provision May 2023 Borough Elections	41,217	0	41,217
<u>HOMELESSNESS</u>	0	0	0
<u>INSURANCE</u>			
Annual set aside for possible claims	40,000	0	40,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings per latest review	51,425		
Additional Rolling Replacement Hardware Programme		(86,000)	
	51,425	(86,000)	(34,575)
<u>LAND CHARGES</u>			
Chargeable work 2022/23 net nil	0	0	0
<u>LEISURE MANAGEMENT</u>			
Annual Top Up for Exercise Equipment at Garstang Leisure Centre (Year 4 of 4)	7,380	0	7,380
<u>NEW HOMES BONUS</u>			
Fund Council Taxpayer income foregone from 11/12 freeze		(176,689)	
Fund Council Taxpayer income foregone from 12/13 freeze		(176,166)	
Fund Council Taxpayer income foregone from 13/14 freeze		(71,250)	
Fund Council Taxpayer income foregone from 14/15 freeze		(72,037)	
Fund Council Taxpayer income foregone from 15/16 freeze		(72,607)	
	0	(568,749)	(568,749)
<u>NON-DOMESTIC RATES EQUALISATION</u>	0	0	0
<u>TOGETHER WE MAKE A DIFFERENCE</u> (prev PERFORMANCE REWARD INITIATIVES)	0	0	0
<u>PROPERTY INVESTMENT FUND</u>	0	0	0
<u>VALUE FOR MONEY</u>			
Migration to hosted Revs & Bens software system (PH decision 28/7/20)	0	(50,500)	(50,500)
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 3 of 8).	239,375		
Aggregate set-aside after 2017/18 outturn.	254,198		
Aggregate set-aside for replacement of vehicles, Period 5 review, Cabinet 17/10/18.	8,466		
Aggregate set-aside for replacement of vehicles, Qtr3 review, Cabinet 16/1/19.	510		
Aggregate set-aside after 2018/19 outturn (Year 3 of 8)	73,130		
Use of Reserve to fund vehicle replacements/adaptations.		(155,200)	
Additional Income MOT Centre Top Up Reserve to replace equipment.	3,000		
	578,679	(155,200)	423,479
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Use of Growth monies to fund expenditure	0	(49,950)	(49,950)
2022/23 TOTAL NET TRANSFER TO / (FROM) RESERVES			(191,698)

2023/24 LATEST ESTIMATE

	'Top Up'	Less to Fund Expenditure	Net Transfer
	£	£	£
<u>BUILDING CONTROL</u>			
Chargeable work 2023/24 net nil	0	0	0
<u>CAPITAL INVESTMENT</u>	0	0	0
<u>ELECTIONS</u>			
Reduced Annual provision May 2023 Borough Elections	41,217	0	
Use of Reserve for Borough Elections in 2023	0	(164,868)	
	<u>41,217</u>	<u>(164,868)</u>	<u>(123,651)</u>
<u>HOMELESSNESS</u>	0	0	0
<u>INSURANCE</u>			
Annual set aside for possible claims	40,000	0	40,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings per latest review	49,930		
Additional Rolling Replacement Hardware Programme		(86,000)	
	<u>49,930</u>	<u>(86,000)</u>	<u>(36,070)</u>
<u>LAND CHARGES</u>			
Chargeable work 2020/21 net nil	0	0	0
<u>LEISURE MANAGEMENT</u>			
Annual Top Up for Exercise Equipment at Garstang Leisure Centre (Final part year transfer)	1,240	0	1,240
<u>NEW HOMES BONUS</u>	0	0	0
<u>NON-DOMESTIC RATES EQUALISATION</u>	0	0	0
<u>TOGETHER WE MAKE A DIFFERENCE</u> (prev PERFORMANCE REWARD INITIATIVES)	0	0	0
<u>PROPERTY INVESTMENT FUND</u>	0	0	0
<u>VALUE FOR MONEY</u>	0	0	0
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 4 of 8).	239,375		
Aggregate set-aside for replacement of vehicles, Qtr3 review, Cabinet 16/1/19.	260,180		
Aggregate set-aside after 2018/19 outturn (Year 4 of 8)	73,130		
Use of Reserve to fund vehicle replacements/adaptations		(149,500)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		
	<u>575,685</u>	<u>(149,500)</u>	<u>426,185</u>
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Use of Growth monies to fund expenditure	0	(49,950)	(49,950)
2023/24 TOTAL NET TRANSFER TO / (FROM) RESERVES			<u><u>257,754</u></u>

2024/25 LATEST ESTIMATE

	'Top Up'	Less to Fund Expenditure	Net Transfer
	£	£	£
<u>BUILDING CONTROL</u>			
Chargeable work 2024/25 net nil	0	0	0
<u>CAPITAL INVESTMENT</u>	0	0	0
<u>ELECTIONS</u>			
Reduced Annual provision May 2027 Borough Elections	41,217	0	41,217
<u>HOMELESSNESS</u>	0	0	0
<u>INSURANCE</u>			
Annual set aside for possible claims	40,000	0	40,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings per latest review	49,930		
Additional Rolling Replacement Hardware Programme		(86,000)	
	49,930	(86,000)	(36,070)
<u>LAND CHARGES</u>			
Chargeable work 2024/25 net nil	0	0	0
<u>LEISURE MANAGEMENT</u>	0	0	0
<u>NEW HOMES BONUS</u>	0	0	0
<u>NON-DOMESTIC RATES EQUALISATION</u>	0	0	0
<u>TOGETHER WE MAKE A DIFFERENCE</u> (prev PERFORMANCE REWARD INITIATIVES)	0	0	0
<u>PROPERTY INVESTMENT FUND</u>	0	0	0
<u>VALUE FOR MONEY</u>	0	0	0
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 5 of 8).	239,375		
Aggregate set-aside for replacement of vehicles, Qtr3 review, Cabinet 16/1/19.	260,180		
Aggregate set-aside after 2018/19 outturn (Year 5 of 8)	73,130		
Use of Reserve to fund vehicle replacements/adaptations.		(302,500)	
Additional Income MOT Centre Top Up Reserve to replace equipment.	3,000		
	575,685	(302,500)	273,185
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Use of Growth monies to fund expenditure		(49,950)	(49,950)
2024/25 TOTAL NET TRANSFER TO / (FROM) RESERVES			<u>268,382</u>

2025/26 LATEST ESTIMATE

	'Top Up'	Less to Fund Expenditure	Net Transfer
	£	£	£
<u>BUILDING CONTROL</u>			
Chargeable work 2025/26 net nil	0	0	0
<u>CAPITAL INVESTMENT</u>	0	0	0
<u>ELECTIONS</u>			
Reduced Annual provision May 2027 Borough Elections	41,217	0	41,217
<u>HOMELESSNESS</u>	0	0	0
<u>INSURANCE</u>			
Annual set aside for possible claims	40,000	0	40,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings per latest review	49,930		
Additional Rolling Replacement Hardware Programme		(86,000)	
	49,930	(86,000)	(36,070)
<u>LAND CHARGES</u>			
Chargeable work 2025/26 net nil	0	0	0
<u>LEISURE MANAGEMENT</u>	0	0	0
<u>NEW HOMES BONUS</u>	0	0	0
<u>NON-DOMESTIC RATES EQUALISATION</u>	0	0	0
<u>TOGETHER WE MAKE A DIFFERENCE</u> (prev PERFORMANCE REWARD INITIATIVES)	0	0	0
<u>PROPERTY INVESTMENT FUND</u>	0	0	0
<u>VALUE FOR MONEY</u>	0	0	0
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 6 of 8).	239,375		
Aggregate set-aside for replacement of vehicles, Qtr3 review, Cabinet 16/1/19.	260,180		
Aggregate set-aside after 2018/19 outturn (Year 6 of 8)	73,130		
Use of Reserve to fund vehicle replacements/adaptations.		(215,000)	
Additional Income MOT Centre Top Up Reserve to replace equipment.	3,000		
	575,685	(215,000)	360,685
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Use of Growth monies to fund expenditure	0	(49,950)	(49,950)
2025/26 TOTAL NET TRANSFER TO / (FROM) RESERVES			<u><u>355,882</u></u>