

**2022/23 Revised Estimate and Actuals**

	2022/23 Revised Estimate		2022/23 Outturn	
	£	£	£	£
<b>BUILDING CONTROL</b>				
Chargeable work 2022/23 net nil		-		27,224
<b>CAPITAL INVESTMENT</b>				
Security Improvements at Fleetwood Market (PH decision 23/12/21 - 21/22 capital slippage)	(40,050)		(19,058)	
Draw down to fund Fleetwood Market Decarbonisation Project Manager	(22,800)		(22,800)	
2022/23 Top Up to Capital Investment Reserve	-		394,905	
		<b>(62,850)</b>		<b>353,047</b>
<b>ELECTIONS</b>				
Annual provision May 2023 Borough Elections	41,217		41,217	
Electoral Integrity Programme - top up from new burdens funding	-		13,178	
Use of election reserve to fund in-year by-elections	-		(20,202)	
Use of election reserve to fund in-year borough election costs ahead of May 2023 elections	-		(42,169)	
Top up from parish election contributions	-		537	
		<b>41,217</b>		<b>(7,439)</b>
<b>HOMELESSNESS</b>				
2022/23 draw down to fund homelessness expenditure (5140)	(34,760)		(81,592)	
2022/23 draw down to fund care and repair expenditure (5221)	(40,000)		(40,000)	
2022/23 top up to fund care and repair expenditure in future years (5221)	61,000		235,971	
Support funding for George Williams House (5140) (PH decision 09/02/23)	(12,500)		(12,500)	
		<b>(26,260)</b>		<b>101,879</b>
<b>INSURANCE</b>				
Annual set aside for possible claims	40,000		40,000	
Thornton Cleveleys duck pond shelter reconstruction works (PH decision 18/08/22)	(16,962)		(19,058)	
2022/23 insurance excesses to be funded from reserve	(16,100)		(28,963)	
Top Up to Insurance Reserve - King George V Pavilion fire receipt less costs	-		298,876	
		<b>6,938</b>		<b>290,855</b>
<b>INVESTMENT - I.T. STRATEGY</b>				
Top Up from IT general savings	51,420		11,266	
Replacing core IT network (PH decision 25/6/20) - 20/21 slippage	(26,084)		(16,740)	
Additional Rolling Replacement Hardware Programme	(86,000)		(86,000)	
Use of reserve to fund ICT developments	(321,600)		(34,495)	
Use of reserve to fund inflationary increases	(81,240)		(81,240)	
Purchase of new ICT equipment to facilitate hybrid working (PH decision 04/04/22)	(30,000)		(30,000)	
ICT Cyber Resilience and Disaster Recovery Measures (PH decision 08/12/22)	(125,996)		(87,520)	
2022/23 Top Up to ICT Strategy Reserve	-		500,000	
		<b>(599,500)</b>		<b>195,271</b>
<b>LEISURE MANAGEMENT</b>				
Annual Top Up for Exercise Equipment at Garstang Leisure Centre (Year 4 of 4)	7,380		18,314	
Increased subsidy estimated to be required in 2022/23	(250,000)		(153,879)	
Green infrastructure audit and related strategy development (PH decision 04/04/22)	(32,000)		(14,280)	
Replacement surfacing at the splash pad at Fleetwood Leisure Centre (PH decision 27/04/22)	(25,950)		(23,594)	
Use of reserve to fund inflationary increases	(4,390)		(4,390)	
Fleetwood Leisure Centre procurement of essential equipment (hoist) (PH decision 29/07/22)	(8,660)		(8,750)	
Procurement of new swimming pool covers (PH decision 09/02/23)	(55,180)		-	
YMCA Bowl - new waxing machine (PH decision 09/03/23)	(13,825)		-	
2022/23 Top Up to Leisure Management Reserve	-		200,000	
		<b>(382,625)</b>		<b>13,621</b>
<b>COUNCIL TAX EQUALISATION</b>				
Fund Council Taxpayer income foregone from 11/12 freeze	(176,689)		(176,689)	
Fund Council Taxpayer income foregone from 12/13 freeze	(176,166)		(176,166)	
Fund Council Taxpayer income foregone from 13/14 freeze	(71,250)		(71,250)	
Fund Council Taxpayer income foregone from 14/15 freeze	(72,037)		(72,037)	
Fund Council Taxpayer income foregone from 15/16 freeze	(72,607)		(72,607)	
		<b>(568,749)</b>		<b>(568,749)</b>
<b>NON-DOMESTIC RATES EQUALISATION</b>				
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy	4,614,190		3,938,556	
Use of Reserve to fund Collection Fund Deficit	(2,311,660)		(2,311,662)	
Use of Reserve to fund Baseline Funding Deficit	(1,582,690)		(1,582,691)	
Release of funds to general fund	(522,225)		(522,225)	
Release prior year retained levy	(624,450)		(624,450)	
		<b>(426,835)</b>		<b>(1,102,472)</b>
<b>PROPERTY INVESTMENT FUND</b>				
Use of reserve to fund property acquisition (Cabinet decision Dec 2021)	(2,877,168)		(2,817,054)	
2022/23 Top Up to Property Investment Reserve	-		50,000	
		<b>(2,877,168)</b>		<b>(2,767,054)</b>
<b>VALUE FOR MONEY</b>				
Migration to hosted Revs & Bens software system (PH decision 28/7/20)	(50,500)		(50,500)	
Investment in Digital Transformation Software and Equipment (PH decision 29/07/22)	(44,650)		(39,518)	
Draw down to fund Procurement Officer temp increase of hours (ODR Nov 2022)	(5,680)		(5,680)	
Use of reserve to fund inflationary increases	(170,710)		-	
2022/23 Top Up to Value for Money Reserve	316,070		397,380	
Implementation of a Citizen Access Portal (21/22 capital slippage)	(57,960)		(57,960)	
Procurement of fully hosted replacement EDMS (PH decision 23/12/21)	-		(74,917)	
2022/23 Top Up from New Burdens funding	-		14,025	
		<b>(13,430)</b>		<b>182,830</b>
<b>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</b>				
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 3 of 8)	239,375		239,375	
Top Up to fund vehicle replacement	336,304		336,304	
Use of Reserve to fund vehicle replacements/adaptations (incl 2021/22 capital slippage)	(512,902)		(170,984)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		3,500	
		<b>65,777</b>		<b>408,195</b>
<b>RINGFENCED - ENTERPRISE ZONE GROWTH</b>				
Use of Growth monies to fund expenditure	(23,020)		(175,605)	
Top Up of Growth identified in NNDR1/NNDR3 Returns	14,960		17,481	
Reconciliation of Growth identified in NNDR1/NNDR3 Returns	-		(82,153)	
		<b>(8,060)</b>		<b>(240,277)</b>
<b>2022/23 TOTAL NET TRANSFER TO/(FROM) RESERVES</b>		<b>(4,851,545)</b>		<b>(3,113,069)</b>

**2023/24 Estimated Position**

	2023/24 Original Estimate		2023/24 Updated Estimate	
	£	£	£	£
<b>BUILDING CONTROL</b>				
Chargeable work 2023/24 net nil		-		-
<b>CAPITAL INVESTMENT</b>				
Security Improvements at Fleetwood Market (PH decision 23/12/21 - 22/23 capital slippage)		-		(10,215)
<b>ELECTIONS</b>				
Annual provision May 2023 Borough Elections	41,217		41,217	
Use of Reserve for Borough Elections in 2023	(164,868)		(116,212)	
		(123,651)		(74,995)
<b>HOMELESSNESS</b>				
2023/24 draw down to fund homelessness expenditure (5140)	(172,090)		(172,090)	
2023/24 draw down to fund care and repair expenditure (5221)	(61,000)		(61,000)	
		(233,090)		(233,090)
<b>INSURANCE</b>				
Annual set aside for possible claims	40,000		40,000	
Draw down to fund expenditure linked to insurance re-tender	-		(23,200)	
		40,000		16,800
<b>INVESTMENT - I.T. STRATEGY</b>				
Top Up from IT general savings	49,930		49,930	
Additional Rolling Replacement Hardware Programme	(86,000)		(86,000)	
Use of reserve to fund inflationary increases	(132,810)		(132,810)	
Use of reserve to fund ICT developments	(112,480)		(112,480)	
ICT Cyber Resilience and Disaster Recovery Measures (PH decision 08/12/22 - 22/23 capital slippage)	-		(38,476)	
Migration of Telephone System (PH decision 30/03/23)	-		(30,830)	
Microsoft Enterprise Agreement (PH decision 29/06/23)	-		(33,290)	
Idox Systems Support Contract (PH decision 09/03/23)	-		(5,310)	
Replacement of core infrastructure - revenue items (PH decision 09/03/23)	-		(45,190)	
CivicaPay Midcall - PCI Compliance Service (PH decision 17/08/23)	-		(44,940)	
		(281,360)		(479,396)
<b>LEISURE MANAGEMENT</b>				
Annual Top Up for Exercise Equipment at Garstang Leisure Centre (Year 4 of 4)	1,240		1,240	
Use of reserve to fund inflationary increases	(9,300)		(9,300)	
Procurement of new swimming pool covers (PH decision 09/02/23 - 22/23 revenue slippage)	-		(55,180)	
YMCA Bow - new waxing machine (PH decision 09/03/23 - 22/23 revenue slippage)	-		(13,830)	
Green infrastructure audit and related strategy development (PH decision 04/04/22 - 22/23 revenue slippage)	-		(17,720)	
Thornton YMCA 3G pitch repairs (PH decision 13/04/23)	-		(7,000)	
		(8,060)		(101,790)
<b>COUNCIL TAX EQUALISATION</b>				
Fund Council Taxpayer income foregone from 11/12 freeze	(176,689)		(176,689)	
Fund Council Taxpayer income foregone from 12/13 freeze	(176,166)		(176,166)	
Fund Council Taxpayer income foregone from 13/14 freeze	(71,250)		(71,250)	
Fund Council Taxpayer income foregone from 14/15 freeze	(72,037)		(72,037)	
Fund Council Taxpayer income foregone from 15/16 freeze	(72,607)		(72,607)	
		(568,749)		(568,749)
<b>NON-DOMESTIC RATES EQUALISATION</b>				
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy	5,535,860		5,535,860	
Use of Reserve to fund Collection Fund Deficit	(1,534,020)		(1,534,020)	
Use of Reserve to fund Baseline Funding Deficit	(1,357,350)		(1,357,350)	
Release of funds to general fund	(1,000,000)		(1,000,000)	
Release prior year retained levy	(654,920)		(654,920)	
Use of reserve to fund repayment of 2015 flooding business rate relief grant	-		(23,270)	
		989,570		966,300
<b>PROPERTY INVESTMENT FUND</b>				
Use of reserve to fund property acquisition (incl 22/23 capital and revenue slippage)		-		(110,114)
<b>VALUE FOR MONEY</b>				
Investment in Digital Transformation Software and Equipment (PH decision 29/07/22)	(14,180)		(14,180)	
Draw down to fund Procurement Officer (ODR Nov 2022 and Jun 2023)	(18,040)		(22,330)	
Draw down to fund works on Mount Pavillion Clock	-		(12,470)	
		(32,220)		(48,980)
<b>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</b>				
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 4 of 8)	239,375		239,375	
Top Up to fund vehicle replacement	333,310		333,310	
Use of Reserve to fund vehicle replacements/adaptations (incl 22/23 capital slippage)	(149,500)		(491,417)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		3,000	
		426,185		84,268
<b>RINGFENCED - ENTERPRISE ZONE GROWTH</b>				
Use of Growth monies to fund expenditure	(20,020)		(169,840)	
Top Up from Growth identified in NNDR1/NNDR3 Returns	160,900		160,900	
		140,880		(8,940)
<b>2023/24 TOTAL NET TRANSFER (FROM) RESERVES</b>		<b>349,505</b>		<b>(568,901)</b>

**2024/25 Estimated Position**

	2024/25 Original Estimate		2024/25 Updated Estimate	
	£	£	£	£
<b>BUILDING CONTROL</b>				
Chargeable work 2024/25 net nil		-		-
<b>CAPITAL INVESTMENT</b>		-		-
<b>ELECTIONS</b>				
Annual provision May 2027 Borough Elections		41,217		41,217
<b>HOMELESSNESS</b>		-		-
<b>INSURANCE</b>				
Annual set aside for possible claims		40,000		40,000
<b>INVESTMENT - I.T. STRATEGY</b>				
Top Up from IT general savings per latest review	49,930		49,930	
Additional Rolling Replacement Hardware Programme	(86,000)		(86,000)	
Migration of Telephone System (PH decision 30/03/23)	-		(10,400)	
Idox Systems Support Contract (PH decision 09/03/23)	-		(17,530)	
		(36,070)		(64,000)
<b>LEISURE MANAGEMENT</b>				
Use of reserve to fund inflationary increases		(8,230)		(8,230)
<b>COUNCIL TAX EQUALISATION</b>				
Fund Council Taxpayer income foregone from 11/12 freeze	(176,689)		(176,689)	
Fund Council Taxpayer income foregone from 12/13 freeze	(176,166)		(176,166)	
Fund Council Taxpayer income foregone from 13/14 freeze	(71,250)		(71,250)	
Fund Council Taxpayer income foregone from 14/15 freeze	(72,037)		(72,037)	
Fund Council Taxpayer income foregone from 15/16 freeze	(72,607)		(72,607)	
		(568,749)		(568,749)
<b>NON-DOMESTIC RATES EQUALISATION</b>				
Release of funds to general fund	(345,080)		(345,080)	
Release prior year retained levy	(654,920)		(654,920)	
		(1,000,000)		(1,000,000)
<b>VALUE FOR MONEY</b>				
Investment in Digital Transformation Software and Equipment (PH decision 29/07/22)		(14,180)		(14,180)
<b>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</b>				
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 5 of 8)	239,375		239,375	
Top Up to fund vehicle replacement	333,310		333,310	
Use of Reserve to fund vehicle replacements/adaptations	(302,500)		(302,500)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		3,000	
		273,185		273,185
<b>RINGFENCED - ENTERPRISE ZONE GROWTH</b>				
Use of Growth monies to fund expenditure		(20,020)		(89,840)
<b>2024/25 TOTAL NET TRANSFER (FROM) RESERVES</b>		(1,292,847)		(1,390,597)

**2025/26 Estimated Position**

	2025/26 Original Estimate		2025/26 Updated Estimate	
	£	£	£	£
<b>BUILDING CONTROL</b>				
Chargeable work 2025/26 net nil		-		-
<b>CAPITAL INVESTMENT</b>		-		-
<b>ELECTIONS</b>				
Annual provision May 2027 Borough Elections.		41,217		41,217
<b>HOMELESSNESS</b>		-		-
<b>INSURANCE</b>				
Annual set aside for possible claims.		40,000		40,000
<b>INVESTMENT - I.T. STRATEGY</b>				
Top Up from IT general savings	49,930		49,930	
Additional Rolling Replacement Hardware Programme	(86,000)		(86,000)	
Use of reserve to fund ICT developments	(40,000)		(40,000)	
Migration of Telephone System (PH decision 30/03/23)	-		(10,400)	
Idox Systems Support Contract (PH decision 09/03/23)	-		(17,530)	
		(76,070)		(104,000)
<b>LEISURE MANAGEMENT</b>				
Use of reserve to fund inflationary increases		(6,800)		(6,800)
<b>COUNCIL TAX EQUALISATION</b>				
Fund Council Taxpayer income foregone from 11/12 freeze	(176,689)		(176,689)	
Fund Council Taxpayer income foregone from 12/13 freeze	(176,166)		(176,166)	
Fund Council Taxpayer income foregone from 13/14 freeze	(71,250)		(71,250)	
Fund Council Taxpayer income foregone from 14/15 freeze	(72,037)		(72,037)	
Fund Council Taxpayer income foregone from 15/16 freeze	(72,607)		(72,607)	
		(568,749)		(568,749)
<b>NON-DOMESTIC RATES EQUALISATION</b>				
Release of funds to general fund	(345,080)		(345,080)	
Release prior year retained levy	(654,920)		(654,920)	
		(1,000,000)		(1,000,000)
<b>VALUE FOR MONEY</b>				
Investment in Digital Transformation Software and Equipment (PH decision 29/07/22)		(14,180)		(14,180)
<b>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</b>				
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 6 of 8)	239,375		239,375	
Top Up to fund vehicle replacement	333,310		333,310	
Use of Reserve to fund vehicle replacements/adaptations	(215,000)		(215,000)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		3,000	
		360,685		360,685
<b>RINGFENCED - ENTERPRISE ZONE GROWTH</b>				
Use of Growth monies to fund expenditure		(20,020)		(89,840)
<b>2025/26 TOTAL NET TRANSFER (FROM) RESERVES</b>		(1,243,917)		(1,341,667)

**2026/27 Estimated Position**

	2026/27 Original Estimate		2026/27 Updated Estimate	
	£	£	£	£
<b>BUILDING CONTROL</b>				
Chargeable work 2026/27 net nil		-		-
<b>CAPITAL INVESTMENT</b>		-		-
<b>ELECTIONS</b>				
Annual provision May 2027 Borough Elections		41,217		41,217
<b>HOMELESSNESS</b>		-		-
<b>INSURANCE</b>				
Annual set aside for possible claims		40,000		40,000
<b>INVESTMENT - I.T. STRATEGY</b>				
Top Up from IT general savings per latest review	49,930		49,930	
Additional Rolling Replacement Hardware Programme	(86,000)		(86,000)	
Ibox Systems Support Contract (PH decision 09/03/23)	-		(17,530)	
		<b>(36,070)</b>		<b>(53,600)</b>
<b>LEISURE MANAGEMENT</b>				
Use of reserve to fund inflationary increases		(5,070)		(5,070)
<b>COUNCIL TAX EQUALISATION</b>				
Fund Council Taxpayer income foregone from 11/12 freeze	(176,689)		(176,689)	
Fund Council Taxpayer income foregone from 12/13 freeze	(176,166)		(176,166)	
Fund Council Taxpayer income foregone from 13/14 freeze	(71,250)		(71,250)	
Fund Council Taxpayer income foregone from 14/15 freeze	(72,037)		(72,037)	
Fund Council Taxpayer income foregone from 15/16 freeze	(72,607)		(72,607)	
		<b>(568,749)</b>		<b>(568,749)</b>
<b>NON-DOMESTIC RATES EQUALISATION</b>				
Release of funds to general fund	(345,080)		(345,080)	
Release prior year retained levy	(654,920)		(654,920)	
		<b>(1,000,000)</b>		<b>(1,000,000)</b>
<b>VALUE FOR MONEY</b>				
Investment in Digital Transformation Software and Equipment (PH decision 29/07/22)		(14,180)		(14,180)
<b>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</b>				
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 7 of 8)	239,375		239,375	
Top Up to fund vehicle replacement	333,310		333,310	
Use of Reserve to fund vehicle replacements/adaptations	(404,500)		(404,500)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		3,000	
		<b>171,185</b>		<b>171,185</b>
<b>RINGFENCED - ENTERPRISE ZONE GROWTH</b>				
Use of Growth monies to fund expenditure		(20,020)		(89,840)
<b>2026/27 TOTAL NET TRANSFER TO/(FROM) RESERVES</b>		<b>(1,391,687)</b>		<b>(1,479,037)</b>

**2027/28 Estimated Position**

	2027/28 Original Estimate		2027/28 Updated Estimate	
	£	£	£	£
<b>BUILDING CONTROL</b>				
Chargeable work 2027/28 net nil		-		-
<b>CAPITAL INVESTMENT</b>		-		-
<b>ELECTIONS</b>				
Annual provision May 2027 Borough Elections	41,217		41,217	
Use of Reserve for Borough Elections in 2027	(164,868)		(164,868)	
		<b>(123,651)</b>		<b>(123,651)</b>
<b>HOMELESSNESS</b>		-		-
<b>INSURANCE</b>				
Annual set aside for possible claims		40,000		40,000
<b>INVESTMENT - I.T. STRATEGY</b>				
Top Up from IT general savings per latest review	49,930		49,930	
Additional Rolling Replacement Hardware Programme	(86,000)		(86,000)	
Use of reserve to fund ICT developments	(27,500)		(27,500)	
Ibox Systems Support Contract (PH decision 09/03/23)	-		(17,530)	
		<b>(63,570)</b>		<b>(81,100)</b>
<b>LEISURE MANAGEMENT</b>				
Use of reserve to fund inflationary increases		(5,070)		(5,070)
<b>NON-DOMESTIC RATES EQUALISATION</b>				
Release of funds to general fund	(345,080)		(345,080)	
Release prior year retained levy	(654,920)		(654,920)	
		<b>(1,000,000)</b>		<b>(1,000,000)</b>
<b>VALUE FOR MONEY</b>		-		-
<b>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</b>				
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 8 of 8)	239,375		239,375	
Top Up to fund vehicle replacement	333,310		333,310	
Use of Reserve to fund vehicle replacements/adaptations	(306,700)		(306,700)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		3,000	
		<b>268,985</b>		<b>268,985</b>
<b>RINGFENCED - ENTERPRISE ZONE GROWTH</b>				
Use of Growth monies to fund expenditure		(20,020)		(89,840)
<b>2027/28 TOTAL NET TRANSFER TO/(FROM) RESERVES</b>		<b>(903,326)</b>		<b>(990,676)</b>