

2023/24 Estimated Position

	'Top Up' £	Less to Fund Expenditure £	Net Transfer £
BUILDING CONTROL			
Chargeable work 2023/24 net nil	-	-	-
CAPITAL INVESTMENT			
Security Improvements at Fleetwood Market (PH decision 23/12/21 - 22/23 capital slippage)	-	(10,220)	(10,220)
ELECTIONS			
Annual provision May 2023 Borough Elections	41,220		
Annual provision May 2027 Borough Elections	70,000		
Use of Reserve for Borough Elections in 2023		(116,210)	
	111,220	(116,210)	(4,990)
HOMELESSNESS			
2023/24 draw down to fund homelessness expenditure (5140)		(104,860)	
2023/24 draw down to fund care and repair expenditure (5221)		(61,000)	
	-	(165,860)	(165,860)
INSURANCE			
Annual set aside for possible claims.	40,000		
Draw down to fund insurance excesses in year		(12,200)	
Draw down to fund expenditure linked to insurance re-tender		(23,200)	
Drawn down to fund commission fees for insurance savings		(4,000)	
	40,000	(39,400)	600
INVESTMENT - I.T. STRATEGY			
Top Up from IT general savings	49,930		
Additional Rolling Replacement Hardware Programme		(70,000)	
Use of reserve to fund ICT developments		(118,200)	
ICT Cyber Resilience and Disaster Recovery Measures (PH decision 08/12/22 - 22/23 capital slippage)		(38,480)	
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)	
	49,930	(341,300)	(291,370)
LEISURE MANAGEMENT			
Annual Top Up for Exercise Equipment at Garstang Leisure Centre (Year 4 of 4)	1,240		
Use of reserve to fund inflationary increases		(9,300)	
Procurement of new swimming pool covers (PH decision 09/02/23 - 22/23 revenue slippage)		(55,180)	
YMCA Bowl - 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)	
	1,240	(103,030)	(101,790)
COUNCIL TAX EQUALISATION			
Fund Council Taxpayer income foregone from 11/12 freeze		(176,690)	
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)	
	-	(568,750)	(568,750)
NON-DOMESTIC RATES EQUALISATION			
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy	4,169,110		
Use of Reserve to fund Collection Fund Deficit		(1,534,020)	
Use of Reserve to fund Baseline Funding Deficit		(1,357,350)	
Release of funds to general fund		(1,000,000)	
Release prior year retained levy		(654,920)	
Use of reserve to fund repayment of 2015 flooding business rate relief grant		(23,270)	
	4,169,110	(4,569,560)	(400,450)
PROPERTY INVESTMENT FUND			
	-	(110,110)	(110,110)
VALUE FOR MONEY			
Investment in Digital Transformation Software and Equipment (PH decision 29/07/22)		(14,180)	
Draw down to fund Procurement Officer temp increase of hours (ODR Nov 2022)		(22,330)	
Draw down to fund works on Mount Pavillion Clock		(12,470)	
Draw down to fund costs of consultants supporting theatre reviews		(30,000)	
Draw down to fund Idox training		(11,200)	
Draw down to fund spending analysis subscription		(5,000)	
Draw down to fund staffing with contact centre (ODR Mar 2023)		(61,840)	
Draw down to fund Together We Make A Difference projects		(2,000)	
	-	(159,020)	(159,020)
VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 4 of 8)	239,380		
Top Up to fund vehicle replacement	333,310		
Use of Reserve to fund vehicle replacements/adaptations		(491,420)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		
	575,690	(491,420)	84,270
RINGFENCED - ENTERPRISE ZONE GROWTH			
Use of Growth monies to fund expenditure		(132,630)	
Top Up from Growth identified in NNDR1/NNDR3 Returns	946,560		
	946,560	(132,630)	813,930
2023/24 TOTAL NET TRANSFER (FROM) RESERVES			(913,760)

2024/25 Estimated Position

	'Top Up' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2024/25 net nil	-	-	-
<u>CAPITAL INVESTMENT</u>			
<u>ELECTIONS</u>			
Annual provision May 2027 Borough Elections	70,000	-	70,000
<u>HOMELESSNESS</u>			
2024/25 draw down to fund homelessness expenditure (5140)		(68,350)	
2024/25 draw down to fund care and repair expenditure (5221)		(32,970)	
	-	(101,320)	(101,320)
<u>INSURANCE</u>			
Annual set aside for possible claims	40,000	-	40,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings	-		
Additional Rolling Replacement Hardware Programme.		(15,000)	
Use of reserve to fund ICT developments		(141,100)	
Migration of Telephone System (PH decision 30/03/23)		(10,400)	
Idox Systems Support Contract (PH decision 09/03/23)		(17,530)	
CivicaPay Midcall - PCI Compliance Service (PH decision 17/08/23)		(44,940)	
	-	(228,970)	(228,970)
<u>LEISURE MANAGEMENT</u>			
<u>COUNCIL TAX EQUALISATION</u>			
Fund Council Taxpayer income foregone from 11/12 freeze		(176,690)	
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)	
	-	(568,750)	(568,750)
<u>NON-DOMESTIC RATES EQUALISATION</u>			
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy	4,426,020		
Use of Reserve to fund Baseline Funding Deficit (net of collection fund surplus)		(1,055,950)	
Release of funds to general fund		(10,960)	
Release prior year retained levy		(989,040)	
	4,426,020	(2,055,950)	2,370,070
<u>PROPERTY INVESTMENT FUND</u>			
<u>VALUE FOR MONEY</u>			
Investment in Digital Transformation Software and Equipment (PH decision 29/07/22)		(14,180)	
Draw down to fund staffing with contact centre (ODR Mar 2023)		(125,500)	
Draw down to fund Together We Make A Difference projects		(10,000)	
	-	(149,680)	(149,680)
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 5 of 8)	239,380		
Top Up to fund vehicle replacement	333,310		
Use of Reserve to fund vehicle replacements/adaptations		(302,500)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		
	575,690	(302,500)	273,190
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Use of Growth monies to fund expenditure		(54,610)	
Top Up from Growth identified in NNDR1/NNDR3 Returns	372,670		
	372,670	(54,610)	318,060
2024/25 TOTAL NET TRANSFER (FROM) RESERVES			2,022,600

2025/26 Estimated Position

	'Top Up' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2025/26 net nil	-	-	-
<u>CAPITAL INVESTMENT</u>			
<u>ELECTIONS</u>			
Annual provision May 2027 Borough Elections.	70,000	-	70,000
<u>HOMELESSNESS</u>			
<u>INSURANCE</u>			
Annual set aside for possible claims.	40,000	-	40,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings	-	-	
Additional Rolling Replacement Hardware Programme		-	
Use of reserve to fund ICT developments		(145,760)	
Migration of Telephone System (PH decision 30/03/23)		(10,400)	
Idox Systems Support Contract (PH decision 09/03/23)		(17,530)	
	0	(173,690)	(173,690)
<u>LEISURE MANAGEMENT</u>			
<u>COUNCIL TAX EQUALISATION</u>			
Fund Council Taxpayer income foregone from 11/12 freeze		(176,690)	
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)	
	-	(568,750)	(568,750)
<u>NON-DOMESTIC RATES EQUALISATION</u>			
Release of funds to general fund		(156,610)	
Release prior year retained levy		(843,390)	
	-	(1,000,000)	(1,000,000)
<u>PROPERTY INVESTMENT FUND</u>			
<u>VALUE FOR MONEY</u>			
Investment in Digital Transformation Software and Equipment (PH decision 29/07/22)	-	(14,180)	(14,180)
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 6 of 8)	239,380		
Top Up to fund vehicle replacement	333,310		
Use of Reserve to fund vehicle replacements/adaptations		(215,000)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		
	575,690	(215,000)	360,690
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Use of Growth monies to fund expenditure	-	(54,610)	(54,610)
2025/26 TOTAL NET TRANSFER (FROM) RESERVES			<u>(1,340,540)</u>

2026/27 Estimated Position

	'Top Up' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2026/27 net nil	-	-	-
<u>CAPITAL INVESTMENT</u>	-	-	-
<u>ELECTIONS</u>			
Annual provision May 2027 Borough Elections	70,000	-	70,000
<u>HOMELESSNESS</u>	-	-	-
<u>INSURANCE</u>			
Annual set aside for possible claims	40,000	-	40,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings	-	-	
Additional Rolling Replacement Hardware Programme		-	
Use of reserve to fund ICT developments		(126,270)	
Idox Systems Support Contract (PH decision 09/03/23)		(17,530)	
	<u>0</u>	<u>(143,800)</u>	(143,800)
<u>LEISURE MANAGEMENT</u>			
<u>COUNCIL TAX EQUALISATION</u>			
Fund Council Taxpayer income foregone from 11/12 freeze		(176,686)	
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>(568,746)</u>	(568,746)
<u>NON-DOMESTIC RATES EQUALISATION</u>			
Release of funds to general fund	-	(1,000,000)	(1,000,000)
<u>PROPERTY INVESTMENT FUND</u>	-	-	-
<u>VALUE FOR MONEY</u>			
Investment in Digital Transformation Software and Equipment (PH decision 29/07/22)	-	(14,180)	(14,180)
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 7 of 8)	239,380		
Top Up to fund vehicle replacement	333,310		
Use of Reserve to fund vehicle replacements/adaptations		(404,500)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		
	<u>575,690</u>	<u>(404,500)</u>	171,190
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Use of Growth monies to fund expenditure	-	(54,610)	(54,610)
2026/27 TOTAL NET TRANSFER TO RESERVES			<u><u>(1,500,146)</u></u>

2027/28 Estimated Position

	'Top Up' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2027/28 net nil	-	-	-
<u>CAPITAL INVESTMENT</u>			
<u>ELECTIONS</u>			
Annual provision May 2031 Borough Elections	70,000		
Use of Reserve for Borough Elections in 2027		(280,000)	
	70,000	(280,000)	(210,000)
<u>HOMELESSNESS</u>			
<u>INSURANCE</u>			
Annual set aside for possible claims	40,000	-	40,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings per latest review	-		
Additional Rolling Replacement Hardware Programme		(73,000)	
Use of reserve to fund ICT developments		(126,270)	
Idox Systems Support Contract (PH decision 09/03/23)		(17,530)	
	0	(216,800)	(216,800)
<u>LEISURE MANAGEMENT</u>			
<u>COUNCIL TAX EQUALISATION</u>			
<u>NON-DOMESTIC RATES EQUALISATION</u>			
Release of funds to general fund	-	(1,000,000)	(1,000,000)
<u>PROPERTY INVESTMENT FUND</u>			
<u>VALUE FOR MONEY</u>			
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 8 of 8)	239,380		
Top Up to fund vehicle replacement	333,310		
Use of Reserve to fund vehicle replacements/adaptations		(306,700)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		
	575,690	(306,700)	268,990
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Use of Growth monies to fund expenditure	-	(54,610)	(54,610)
2027/28 TOTAL NET TRANSFER TO RESERVES			<u>(1,172,420)</u>

2028/29 Estimated Position

	'Top Up' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2028/29 net nil	-	-	-
<u>CAPITAL INVESTMENT</u>			
<u>ELECTIONS</u>			
Annual provision May 2031 Borough Elections	70,000	-	70,000
<u>HOMELESSNESS</u>			
<u>INSURANCE</u>			
Annual set aside for possible claims	40,000	-	40,000
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings per latest review	-	(15,000)	
Additional Rolling Replacement Hardware Programme		(120,960)	
Use of reserve to fund ICT developments	-	(135,960)	(135,960)
<u>LEISURE MANAGEMENT</u>			
<u>COUNCIL TAX EQUALISATION</u>			
<u>NON-DOMESTIC RATES EQUALISATION</u>			
Release of funds to general fund	-	(1,000,000)	(1,000,000)
<u>PROPERTY INVESTMENT FUND</u>			
<u>VALUE FOR MONEY</u>			
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up (Year 1 of 8)	239,380		
Top Up to fund vehicle replacement	333,310		
Use of Reserve to fund vehicle replacements/adaptations		(306,700)	
Additional Income MOT Centre Top Up Reserve to replace equipment	3,000		
	575,690	(306,700)	268,990
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Use of Growth monies to fund expenditure	-	(54,610)	(54,610)
2028/29 TOTAL NET TRANSFER TO RESERVES			<u><u>(811,580)</u></u>