

TRANSFERS TO AND FROM (-) RESERVES

Appendix 4b

Updated Revised 2017/18 Estimate and actuals reflecting slippage to later years

*approved at Council 08/03/18 with subsequent changes

***** Top Up/(-)Expenditure *****

	Current *			
	2017/18 Revised Estimate	2017/18 Actual		
	£	£	£	£
<u>BUILDING CONTROL</u>				
Chargeable work 2017/18 net deficit.			-190	-162
<u>BUSINESS GROWTH INCENTIVE</u>				
Business Support initiatives.			-9,424	-9,424
<u>CAPITAL INVESTMENT</u>				
Top Up - YMCA equipment contribution, Cabinet 22/10/14 (final year 2019/20).	99,590		99,590	
Top Up - general outturn net underspend.	0		184,260	
Garstang Pool - Sandfilters overspend.	0		-413	
Creation of a Digital Hub at Fleetwood Market.	-8,500		-18,269	
Replacement Turnstiles to Public Conveniences at Fleetwood Market.	-10,439		-10,439	
			80,651	254,729
<u>ELECTIONS</u>				
Reduced Annual provision 2019 Borough Elections.			41,217	41,217
<u>INSURANCE</u>				
Annual set aside for possible claims.	40,000		40,000	
Use - to cover new claims.	-8,330		-8,042	
			31,670	31,958
<u>INVESTMENT - I.T. STRATEGY</u>				
Top Up from IT general savings per latest review.	83,440		36,739	
Top Up re CCTV investment net Fylde contribution. Cabinet 3/12/14.	12,680		12,680	
Top Up re Transparency Code - New Burden Grant.	8,100		8,100	
Top Up - general outturn net underspend.	0		92,011	
Capital Qtr 1 Review. IT Infrastructure savings Cabinet 6/9/17.	2,021		2,021	
<u>2017/18 Outturn review</u>				
Fund the IT Infrastructure Costs.	-205,000		-205,000	
Additional Rolling Replacement Hardware Programme.	-80,000		16,120	
			-178,759	-37,329
<u>LAND CHARGES</u>				
Chargeable work 2017/18 net surplus.			-4,110	2,872
<u>LEISURE MANAGEMENT</u>				
Top Up, Garstang equipment, YMCA contribution (year 5 of 5).	6,340		6,340	
Top Up, no use of Leisure Management Excess provision.	0		16,879	
			6,340	23,219
<u>NEW HOMES BONUS</u>				
Top Up for Government Grant (year 5 of 5), see 2013/14.	341,192		341,192	
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	
			-227,557	-227,557
<u>NON-DOMESTIC RATES EQUALISATION</u>				
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy.	840,252		968,230	
Top Up - NDR Retained Levy (Pooling).	500,213		419,554	
Transfer to General Fund, 2015/16 Reserve Top Up.	-1,108,101		-1,108,101	
Transfer to General Fund, 2016/17 part Reserve Top Up.	-372,109		-372,109	
			-139,745	-92,426
<u>PERFORMANCE REWARD INITIATIVES</u>				
Volunteer Wyre Project, Cab.19/6/13, incl. slippage from 16/17 and to future years.			-2,940	-3,418

TRANSFERS TO AND FROM RESERVES

Appendix 4b Continued

Updated Revised 2017/18 Estimate and actuals reflecting slippage to later years

*approved at Council 02/03/17 with subsequent changes

***** Top Up/(-)Expenditure *****

	Current *			
	2017/18 Revised Estimate	2017/18 Actual		
	£	£	£	£
VALUE FOR MONEY				
New Burden Single Fraud Investigation Service DWP grant.	1,449		1,449	
New Burden Migrant Access to Benefits DWP grant.	714		714	
New Burden Reduced Temporary Absence Outside GB DWP grant.	711		711	
New Burden Removal of Assessed Income Period DWP grant.	649		649	
New Burden DHP Administration DWP grant.	17,430		17,430	
New Burden Benefit Cap DWP grant.	9,360		9,360	
Universal Credit Delivery Partnership Agreement with DWP.	14,385		11,562	
New Burden Right Benefit Initiative DWP grant.	25,110		25,110	
New Burden Employment and Support Allowance DWP grant.	1,953		1,953	
New Burden Business Rates Relief Supporting Small Businesses DCLG grant.	12,000		12,000	
New Burden Real Time Information initial and final DWP grant.	3,850		3,850	
New Burden Real Time Information BDM files.	3,822		3,822	
New Burden Various grants.	3,690		3,690	
New Burden Universal Credit Live Service closure for new claims.	2,180		2,180	
Use - SSD Drives.	-3,390		-3,390	
Use - Licence Key NDR Legislation.	-3,160		-3,160	
Use - Contact Centre new 2 year Apprentice to 31/5/17. Post No. PP8210.	-2,502		-2,502	
		88,251		85,428
VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE				
Aggregate set-aside for replacement of vehicles, Qtr1 review, Cabinet 6/9/17.	223,814		223,814	
Adjusted set-aside after 2017/18 outturn.	0		35,586	
Top Up - general outturn net underspend.	0		1,915,000	
Top Up from Street Cleansing vehicle savings in 2017/18.	0		8,723	
Use of Reserve to fund MOT Test Centre Copse Road.	-52,115		-47,664	
Use of Reserve to fund vehicle replacements/adaptations.	-231,500		-231,500	
<u>Cabinet 29/11/17 Quarter 2 2017/18 Review</u>				
Vehicle Fleet Replacement Programme cost rephase.	-15,499		-15,499	
<u>Cabinet 17/1/18 Quarter 3 2017/18 Review</u>				
Vehicle Fleet Replacement Programme cost rephase.	125,000		125,000	
Additional Income MOT Centre Top Up Reserve to replace equipment.	3,000		0	
Vehicle Fleet Replacement Programme - slippage from 16/17.	-38,036		-38,036	
		14,664		1,975,424
TOTAL NET TRANSFER TO / FROM (-) 2017/18 RESERVES		-299,932		2,044,531

TRANSFERS TO AND FROM RESERVES

Appendix 4b Continued

Updated 2018/19 Estimate - reflecting slippage from 2017/18

*approved at Council 08/03/18 with subsequent changes

	***** Top Up/(-)Expenditure *****			
	Current *		Latest	
	2018/19 Estimate	2018/19 Estimate	2018/19 Estimate	2018/19 Estimate
	£	£	£	£
BUILDING CONTROL				
Chargeable work 2018/19 net deficit.		-20		-20
Staffing Review, Officer Delegation Report 19/3/18.		-6,340		-6,340
			-6,360	-6,360
CAPITAL INVESTMENT				
Top Up - YMCA equipment contribution, Cabinet 22/10/14 (final year 2019/20).	99,590		99,590	
Roofing works to the Civic Centre.	0		-15,000	
			99,590	84,590
ELECTIONS				
Reduced Annual provision 2019 Borough Elections.			41,217	41,217
INSURANCE				
Annual set aside for possible claims.			40,000	40,000
INVESTMENT - I.T. STRATEGY				
Top Up from IT general savings per latest review.	17,924		26,424	
Top Up re CCTV investment net Fylde contribution. Cabinet 3/12/14.	12,680		12,680	
Additional Rolling Replacement Hardware Programme.	-135,000		-136,000	
			-104,396	-96,896
LAND CHARGES				
Chargeable work 2018/19 net deficit.			-7,480	-7,480
NEW HOMES BONUS				
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
NON-DOMESTIC RATES EQUALISATION				
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy.	737,644		737,644	
Top Up - NDR Retained Levy (Pooling).	612,120		612,120	
Transfer to General Fund, 2016/17 part Reserve Top Up.	-285,731		-285,731	
Transfer to General Fund, 2017/18 part Reserve Top Up.	-60,819		-60,819	
			1,003,214	1,003,214
PERFORMANCE REWARD INITIATIVES				
Volunteer Wyre Project, Cab.19/6/13, incl. slippage from 16/17 and to future years.			-2,120	-2,120
VALUE FOR MONEY				
Universal Credit Delivery Partnership Agreement with DWP.	18,860		18,860	
New Burden Support for Additional Costs DWP grant.	31,810		31,810	
New Burden Funding to process Verify Earnings and Pensions service (VEP) alerts.	39,060		39,060	
			89,730	89,730
VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE				
Aggregate set-aside for replacement of vehicles, Qtr1 review, Cabinet 6/9/17.	246,940		246,940	
Aggregate set-aside for replacement of vehicles, Qtr2 review, Cabinet 29/11/17.	10,139		10,139	
Aggregate set-aside for replacement of vehicles, Qtr3 review, Cabinet 17/11/18.	-13,700		-13,700	
Adjusted set-aside after 2017/18 outturn.	0		-10,018	
Use of Reserve to fund vehicle replacements/adaptations.	-275,500		-319,500	
Use of Reserve to fund MOT Test Centre Copse Road.	0		-2,200	
<u>Cabinet 29/11/17 Quarter 2 2017/18 Review</u>				
Vehicle Fleet Replacement Programme cost rephase.	29,500		29,500	
<u>Cabinet 29/11/17 Quarter 2 2017/18 Review</u>				
Vehicle Fleet Replacement Programme cost rephase.	-125,000		-125,000	
Additional Income MOT Centre Top Up Reserve to replace equipment.	3,000		3,000	
			-124,621	-180,839
TOTAL NET TRANSFER TO 2018/19 RESERVES		460,025		396,307

TRANSFERS TO AND FROM RESERVES

Appendix 4b Continued

Updated 2019/20 Estimate

*approved at Council 08/03/18 with subsequent changes

	***** Top Up/(-)Expenditure *****			
	Current *		Latest	
	2019/20 Estimate	2019/20 Estimate	2019/20 Estimate	2019/20 Estimate
	£	£	£	£
<u>BUILDING CONTROL</u>				
Chargeable work 2019/20 net nil.			0	0
<u>CAPITAL INVESTMENT</u>				
Top Up - YMCA equipment contribution, Cab.22/10/14 (final part year 2019/20).			82,990	82,990
<u>ELECTIONS</u>				
Reduced Annual provision 2019 Borough Elections.	41,217		41,217	
Use of Reserve for Borough Elections in 2019.	<u>-153,710</u>		<u>-153,710</u>	
			-112,493	-112,493
<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.	35,980		33,980	
Top Up re CCTV investment net Fylde contribution. Cabinet 3/12/14.	9,510		9,510	
CCTV Investment.	-38,020		-38,020	
Additional Rolling Replacement Hardware Programme.	<u>-50,000</u>		<u>-139,000</u>	
			-42,530	-133,530
<u>LAND CHARGES</u>				
Chargeable work 2019/20 net nil.			0	0
<u>NEW HOMES BONUS</u>				
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.	<u>-72,607</u>		<u>-72,607</u>	
			-568,749	-568,749
<u>NON-DOMESTIC RATES EQUALISATION</u>				
Top-Up - s31 Local Government Act 2003 Grant net of related NDR Levy.	16,430		16,430	
Transfer to General Fund, 2017/18 part Reserve Top Up.	<u>0</u>		<u>-1,326,965</u>	
			16,430	-1,310,535
<u>PERFORMANCE REWARD INITIATIVES</u>				
Volunteer Wyre Project, Cab.19/6/13, incl. slippage from 16/17 and to future years.			-2,120	-2,120
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>				
Aggregate set-aside for replacement of vehicles, Qtr1 review, Cabinet 6/9/17.	253,214		253,214	
Aggregate set-aside for replacement of vehicles, Qtr2 review, Cabinet 29/11/17.	1,943		1,943	
Adjusted set-aside after 2017/18 outturn.	0		-6,000	
Use of Reserve 2017/18 Outturn, to fund replacement of refuse collection vehicles.	0		-1,915,000	
Use of Reserve to fund vehicle replacements/adaptations.	-344,500		-344,500	
Additional Income MOT Centre Top Up Reserve to replace equipment.	<u>3,000</u>		<u>3,000</u>	
			-86,343	-2,007,343
TOTAL NET TRANSFER FROM (-) 2019/20 RESERVES			<u>-672,815</u>	<u>-4,011,780</u>

TRANSFERS TO AND FROM RESERVES

Appendix 4b Continued

Updated 2020/21 Estimate

*approved at Council 08/03/18 with subsequent changes

	***** Top Up/(-)Expenditure *****			
	Current *		Latest	
	2020/21 Estimate	2020/21 Estimate	2020/21 Estimate	2020/21 Estimate
	£	£	£	£
<u>BUILDING CONTROL</u>				
Chargeable work 2020/21 net nil.			0	0
<u>CAPITAL INVESTMENT</u>				
			0	0
<u>ELECTIONS</u>				
Reduced Annual provision 2023 Borough Elections.			41,217	41,217
<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.		63,475		63,475
Additional Rolling Replacement Hardware Programme.		<u>-50,000</u>		<u>-89,000</u>
			13,475	-25,525
<u>LAND CHARGES</u>				
Chargeable work 2020/21 net nil.			0	0
<u>NEW HOMES BONUS</u>				
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.		<u>-72,607</u>		<u>-72,607</u>
			-568,749	-568,749
<u>NON-DOMESTIC RATES EQUALISATION</u>				
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy.			2,350	2,350
<u>PERFORMANCE REWARD INITIATIVES</u>				
Volunteer Wyre Project, Cab.19/6/13, incl. slippage from 16/17 and to future years.			-2,030	-2,030
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>				
Aggregate set-aside for replacement of vehicles, Qtr1 review, Cabinet 6/9/17.		259,153		259,153
Aggregate set-aside for replacement of vehicles, Qtr2 review, Cabinet 29/11/17.		1,943		1,943
Adjusted set-aside after 2017/18 outturn.		0		-6,000
Use of Reserve to fund vehicle replacements/adaptations.		-426,700		-426,700
Additional Income MOT Centre Top Up Reserve to replace equipment.		<u>3,000</u>		<u>3,000</u>
			-162,604	-168,604
TOTAL NET TRANSFER FROM (-) 2020/21 RESERVES			<u><u>-636,341</u></u>	<u><u>-681,341</u></u>

TRANSFERS TO AND FROM RESERVES

Appendix 4b Continued

Updated 2021/22 Estimate

*approved at Council 08/03/18 with subsequent changes

***** Top Up/(-)Expenditure *****

	Current *		Latest	
	2021/22 Estimate	2021/22 Estimate	2021/22 Estimate	2021/22 Estimate
	£	£	£	£
<u>BUILDING CONTROL</u>				
Chargeable work 2021/22 net nil.			0	0
<u>CAPITAL INVESTMENT</u>				
			0	0
<u>ELECTIONS</u>				
Reduced Annual provision 2023 Borough Elections.			41,217	41,217
<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.	61,980		45,680	
Additional Rolling Replacement Hardware Programme.	<u>-78,270</u>		<u>-89,000</u>	
		-16,290		-43,320
<u>LAND CHARGES</u>				
Chargeable work 2020/21 net nil.			0	0
<u>NEW HOMES BONUS</u>				
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.	<u>-72,607</u>		<u>-72,607</u>	
		-568,749		-568,749
<u>NON-DOMESTIC RATES EQUALISATION</u>				
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy.			0	0
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>				
After Quarter 3 2017/18 review changes, Cabinet 17/1/18:-				
Aggregate set-aside for replacement of vehicles.	261,668		261,668	
Adjusted set-aside after 2017/18 outturn.	0		-6,000	
Use of Reserve to fund vehicle replacements/adaptations.	-221,500		-221,500	
Additional Income MOT Centre Top Up Reserve to replace equipment.	<u>3,000</u>		<u>3,000</u>	
		43,168		37,168
TOTAL NET TRANSFER FROM (-) 2021/22 RESERVES			<u><u>-460,654</u></u>	<u><u>-493,684</u></u>