

TRANSFERS TO AND FROM RESERVES

Appendix 5

2019/20 Revised Estimate

	' Top Up ' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2019/20 net surplus.	130		130
<u>CAPITAL INVESTMENT</u>			
Top Up - YMCA equipment contribution, Cabinet 22/10/14 (final year 2019/20).	82,990		
Top Up - to fund Capital Asset Improvement Programme.	560,000		
Purchase of wheeled bins. Cabinet 11/7/18.		-825,000	
Reception refurb Works Garstang Swim Pool - Resources PH Report 21/03/19		-45,947	
Roofing Works to the Civic Centre, Poulton-le-Fylde - PH 9/8/19		-100,000	
Roofing Works to Copse Road Depot, Vehicle Maintenance Unit - PH 9/8/19		-15,785	
Reclassification of Reserves - re 2018/19 Capital Slippage		-188,960	
Boiler Replacement Fwd Leis Centre - PH 1/11/19		-158,200	
	<u>642,990</u>	<u>-1,333,892</u>	-690,902
<u>ELECTIONS</u>			
Reduced Annual provision May 2019 Borough Elections.	41,217		
Use of Reserve for Borough Elections in 2019.		-153,710	
	<u>41,217</u>	<u>-153,710</u>	-112,493
<u>INSURANCE</u>			
Annual set aside for possible claims.	40,000		
Use - to cover new claims.		-11,060	
	<u>40,000</u>	<u>-11,060</u>	28,940
<u>INVESTMENT - I.T. STRATEGY</u>			
Top Up from IT general savings per latest review.	28,970		
Top Up re CCTV investment net Fylde contribution. Cabinet 3/12/14.	9,510		
Top Up to fund rolling replacement programme.	200,000		
Top Up from General Balances to fund Tablet Devices for Councillors.	22,330		
Use of Reserves to fund purchase of Tablet Devices.		-22,330	
CCTV Investment.		-38,020	
Additional Rolling Replacement Hardware Programme.		-136,000	
	<u>260,810</u>	<u>-196,350</u>	64,460
<u>LAND CHARGES</u>			
Chargeable work 2019/20 net deficit.		-3,320	-3,320
<u>LEISURE MANAGEMENT</u>			
Annual Top Up for Exercise Equipment at Garstang Leisure Centre (Year 1 of 4)	6,150		
Exercise Equipment - Garstang Leisure Centre - Cabinet 26/6/19		-29,527	
Essential Equipment - Garstang Pool - PH 14/11/19		-5,790	
Essential Repairs - Thornton Leisure Centre - PH 4/12/19		-31,510	
	<u>6,150</u>	<u>-66,827</u>	-60,677
<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>	-568,749
<u>NON-DOMESTIC RATES EQUALISATION</u>			
Top-Up - s31 Local Government Act 2003 Grant net of related NDR Levy.	2,397,452		
Transfer to General Fund, NDR Income less than Baseline Funding Level.		-235,513	
Transfer to General Fund, 2017/18 part Reserve Top Up.		-1,326,965	
	<u>2,397,452</u>	<u>-1,562,478</u>	834,974
<u>PERFORMANCE REWARD INITIATIVES</u>			
Volunteer Wyre Project, Cab.19/6/13, incl. slippage from 16/17 and to future years.		-1,960	-1,960
<u>PROPERTY INVESTMENT FUND</u>			
	0	0	0

TRANSFERS TO AND FROM RESERVES

Appendix 5 Continued

2019/20 Revised Estimate

	' Top Up ' £	Less to Fund Expenditure £	Net Transfer £
<u>VALUE FOR MONEY</u>			
Universal Credit Delivery (UC) Partnership Agreement with DWP.	40,740		
New Burden Support for Additional Costs DWP grant.	32,590		
Reclassification of Reserves - re 2018/19 Capital Slippage	187,790		
Procurement and Implementation of a Citizen Access Portal.		-210,440	
Cash Receipting System Upgrade		-34,140	
Procurement of new IT Service Management Software		-5,140	
Restructure of IT and Telephony Services to create new ICT and digital department.		-36,210	
	<u>261,120</u>	<u>-285,930</u>	-24,810
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Aggregate set-aside after 2018/19 outturn.	249,157		
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		
Reclassification of Reserves - re 2018/19 Capital Slippage	1,170		
Use of Reserve 2017/18 Outturn, to fund replacement of refuse collection vehicles.		-1,915,000	
Use of Reserve 2018/19 Outturn, to fund replacement of refuse collection vehicles.		-585,000	
Use of Reserve to fund vehicle replacements/adaptations.		-344,500	
Use of Reserve to fund MOT Test Centre Copse Road.		-1,170	
Additional Income MOT Centre Top Up Reserve to replace equipment.	2,260		
2018/19 Year end - Vehicle Fleet Replacement Programme ongoing latest review		-210,500	
	<u>261,564</u>	<u>-3,056,170</u>	-2,794,606
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Top Up from Growth identified in NNDR1/NNDR3 Returns	966,682		
Use of Growth monies to fund expenditure		-63,580	
	<u>966,682</u>	<u>-63,580</u>	903,102
TOTAL NET TRANSFER FROM (-) 2019/20 RESERVES			<u><u>-2,425,911</u></u>

TRANSFERS TO AND FROM RESERVES

Appendix 5 Continued

2020/21 Latest Estimate

	' Top Up ' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2019/20 net nil	0		0
<u>CAPITAL INVESTMENT</u>			
	0		0
<u>ELECTIONS</u>			
Reduced Annual provision May 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.	51,425		
Top Up to fund rolling replacement programme.	360,000		
Additional Rolling Replacement Hardware Programme.		-86,000	
	<u>411,425</u>	<u>-86,000</u>	325,425
<u>LAND CHARGES</u>			
Chargeable work 2020/21 net nil.		0	0
<u>LEISURE MANAGEMENT</u>			
Annual Top Up for Exercise Equipment at Garstang Leisure Centre (Year 2 of 4)	7,380		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	<u>-568,749</u>	-568,749
<u>NON-DOMESTIC RATES EQUALISATION</u>			
Top Up - s31 Local Government Act 2003 Grant net of related NDR Levy.	1,984,015		
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	
	<u>1,984,015</u>	<u>-1,292,269</u>	691,746
<u>PERFORMANCE REWARD INITIATIVES</u>			
	0		0
<u>PROPERTY INVESTMENT FUND</u>			
	0		0
<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	
	<u>47,143</u>	<u>-18,840</u>	28,303
<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		
Use of Reserve to fund vehicle replacements/adaptations.		-641,700	
Additional Income MOT Centre Top Up Reserve to replace equipment.	2,260		
	<u>578,838</u>	<u>-641,700</u>	-62,862
<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	
	<u>46,989</u>	<u>-49,950</u>	-2,961
TOTAL NET TRANSFER TO 2020/21 RESERVES			<u><u>499,499</u></u>

TRANSFERS TO AND FROM RESERVES

Appendix 5 Continued

2021/22 Latest Estimate

	' Top Up ' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2021/22 net nil.	0		0
<u>CAPITAL INVESTMENT</u>	0		0
<u>ELECTIONS</u>			
Reduced Annual provision May 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.	33,630		
Additional Rolling Replacement Hardware Programme.		-86,000	
	<u>33,630</u>	<u>-86,000</u>	-52,370
<u>LAND CHARGES</u>			
Chargeable work 2021/22 net nil.	0		0
<u>LEISURE MANAGEMENT</u>			
Annual Top Up for Exercise Equipent at Garstang Leisure Centre (Year 3 of 4)	7,380		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	<u>-568,749</u>	-568,749
<u>NON-DOMESTIC RATES EQUALISATION</u>	0		0
<u>PERFORMANCE REWARD INITIATIVES</u>	0		0
<u>PROPERTY INVESTMENT FUND</u>	0		0
<u>VALUE FOR MONEY</u>	0		0
<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.		-276,000	
Use of Reserve to fund vehicle replacement/adaptations, P5 review, Cabinet 17/10/18.		-2,995	
Additional Income MOT Centre Top Up Reserve to replace equipment.	3,000		
	<u>580,149</u>	<u>-278,995</u>	301,154
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Top Up from Growth identified in NNDR1/NNDR3 Returns	0		
Use of Growth monies to fund expenditure		-49,950	
	<u>0</u>	<u>-49,950</u>	-49,950
TOTAL NET TRANSFER FROM (-) 2021/22 RESERVES			<u><u>-281,318</u></u>

TRANSFERS TO AND FROM RESERVES

Appendix 5 Continued

2022/23 Latest Estimate

	' Top Up ' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2022/23 net nil.	0		0
<u>CAPITAL INVESTMENT</u>	0		0
<u>ELECTIONS</u>			
Reduced Annual provision May 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.	51,425		
Additional Rolling Replacement Hardware Programme.		-86,000	
	<u>51,425</u>	<u>-86,000</u>	-34,575
<u>LAND CHARGES</u>			
Chargeable work 2022/23 net nil.	0		0
<u>LEISURE MANAGEMENT</u>			
Annual Top Up for Exercise Equipent at Garstang Leisure Centre (Year 4 of 4)	7,380		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>	-568,749
<u>NON-DOMESTIC RATES EQUALISATION</u>	0		0
<u>PERFORMANCE REWARD INITIATIVES</u>	0		0
<u>PROPERTY INVESTMENT FUND</u>	0		0
<u>VALUE FOR MONEY</u>	0		0
<u>VEHICLE REPLACEMENT/STREET CLEANSING MAINTENANCE</u>			
Refuse Collection Vehicles - Top Up Cabinet 11/7/18 (Year 3 of 8).	239,375		
Adjusted 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.		-61,000	
Additional Income MOT Centre Top Up Reserve to replace equipment.	3,000		
	<u>578,679</u>	<u>-61,000</u>	517,679
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Top Up from Growth identified in NNDR1/NNDR3 Returns	0		
Use of Growth monies to fund expenditure		-49,950	
	<u>0</u>	<u>-49,950</u>	-49,950
TOTAL NET TRANSFER FROM (-) 2022/23 RESERVES			<u><u>-46,998</u></u>

TRANSFERS TO AND FROM RESERVES

Appendix 5 Continued

2023/24 Latest Estimate

	' Top Up ' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2023/24 net nil.	0		0
<u>CAPITAL INVESTMENT</u>			
	0		0
<u>ELECTIONS</u>			
Reduced Annual provision May 2023 Borough Elections.	41,217		
Use of Reserve for Borough Elections in 2023.		-164,868	
	<u>41,217</u>	<u>-164,868</u>	-123,651
<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.	49,930		
Additional Rolling Replacement Hardware Programme.		-86,000	
	<u>49,930</u>	<u>-86,000</u>	-36,070
<u>LAND CHARGES</u>			
Chargeable work 2023/24 net nil.	0		0
<u>LEISURE MANAGEMENT</u>			
Annual Top Up for Exercise Equipment at Garstang Leisure Centre (Final part year transfer)	1,240		1,240
<u>NEW HOMES BONUS</u>	0		0
<u>NON-DOMESTIC RATES EQUALISATION</u>	0		0
<u>PERFORMANCE REWARD INITIATIVES</u>	0		0
<u>PROPERTY INVESTMENT FUND</u>	0		0
<u>VALUE FOR MONEY</u>	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.		-150,500	
Additional Income MOT Centre Top Up Reserve to replace equipment.	3,000		
	<u>575,685</u>	<u>-150,500</u>	425,185
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Top Up from Growth identified in NNDR1/NNDR3 Returns	0		
Use of Growth monies to fund expenditure		-49,950	
	<u>0</u>	<u>-49,950</u>	-49,950
TOTAL NET TRANSFER TO 2023/24 RESERVES			<u><u>256,754</u></u>

TRANSFERS TO AND FROM RESERVES

Appendix 5 Continued

2024/25 Latest Estimate

	' Top Up ' £	Less to Fund Expenditure £	Net Transfer £
<u>BUILDING CONTROL</u>			
Chargeable work 2024/25 net nil.	0		0
<u>CAPITAL INVESTMENT</u>	0		0
<u>ELECTIONS</u>			
Reduced Annual provision May 2027 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.	49,930		
Additional Rolling Replacement Hardware Programme.		-86,000	
	<u>49,930</u>	<u>-86,000</u>	-36,070
<u>LAND CHARGES</u>			
Chargeable work 2024/25 net nil.	0		0
<u>LEISURE MANAGEMENT</u>	0		0
<u>NEW HOMES BONUS</u>	0		0
<u>NON-DOMESTIC RATES EQUALISATION</u>	0		0
<u>PERFORMANCE REWARD INITIATIVES</u>	0		0
<u>PROPERTY INVESTMENT FUND</u>	0		0
<u>VALUE FOR MONEY</u>	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.		-150,500	
Additional Income MOT Centre Top Up Reserve to replace equipment.	3,000		
	<u>575,685</u>	<u>-150,500</u>	425,185
<u>RINGFENCED - ENTERPRISE ZONE GROWTH</u>			
Top Up from Growth identified in NNDR1/NNDR3 Returns	0		
Use of Growth monies to fund expenditure		-49,950	
	<u>0</u>	<u>-49,950</u>	-49,950
TOTAL NET TRANSFER TO 2024/25 RESERVES			<u><u>420,382</u></u>