

Usable Balances at 1 April 2019APPENDIX 10

		Balance at 1 April 2019 £m
Total Reserves and Balances		49.95
Less Commitments/Earmarked Funds:		
School Funds	Balances held on behalf of schools; therefore not available to the Council	- 8.95
Funds held for other sectors/partnership working	Includes funds for the Local Safeguarding Partnership, Telford Energy Advice Centre, Arthog, PVI Early Years sector and Section 38 Funds	- 0.16
Building Schools for the Future Funds	Procurement, capital and lifecycle costs which are fully committed to delivering the BSF programme	- 0.15
Grant funding	Grant funding received and fully committed in the budget strategy	- 0.30
Insurance Reserves	Required to cover policy excesses and other potential costs such as MMI liabilities and claims prior to 1998 (unitary)	- 2.00
Severance Fund	Funds set aside to meet one off severance costs associated with service redesign which delivers ongoing savings	- 2.10
Hadley PFI Sinking Fund	Based on funding model; fully committed equalisation fund	- 0.67
Other Corporate Items	For example, Collection Fund, ITS Fund	- 4.52
Single Status	Provision for equal pay settlement	- 11.92
Other Provisions	For example NDR Appeals, Bad Debts and Pride Funding Reserve	- 9.12
Specific Earmarked Service Balances	Residual balances held by services following a rigorous review of balances undertaken	- 1.27
Residual General Working Balances		8.81
Earmarked for Financial Risks following Risk Review		- 6.45
Residual Balances Available for the Budget Strategy		2.36

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2015 Opening		April 2016 Opening		April 2017 Opening		April 2018 Opening		April 2019 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/ 3/ 2015	Estimated Change during 2015/16 (additions/withdrawals)	Estimated Closing Balance 31/3/16	Estimated Change during 2016/17 (additions/withdrawals)	Estimated Closing Balance 31/3/17	Estimated Change during 2017/18 (additions/withdrawals)	Estimated Closing Balance 31/3/18	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19			
General / Special Fund Balances													
Special Fund Bals	Special Fund Balance	(586,062.99)		(586,062.99)		(586,062.99)		(586,062.99)		(586,062.99)		Working balance	Sufficient
General Fund Bals	General Fund Balance	(3,782,935.62)		(3,782,935.62)		(3,782,935.62)		(3,782,935.62)		(3,782,935.62)		General Fund Working Balance	Forms part of minimum level of balances required
Reserves	Budget Strategy Reserve	(3,817,367.56)	(627,500.00)	(4,444,867.56)		(4,444,867.56)		(4,444,867.56)		(4,444,867.56)		Available for budget strategy	
Total General / Special Fund Balances		(8,186,366.17)	(627,500.00)	(8,813,866.17)	0.00	(8,813,866.17)	0.00	(8,813,866.17)	0.00	(8,813,866.17)	0.00		
Specific Commitments not Available													
Collection Fund	Council Tax Coll Fund Rev Acc	(3,618,563.24)	90,000.00	(3,528,563.24)	3,528,563.24	0.00		0.00		0.00		Collection fund surplus	£2.262m to be drawn down in 15/16 per the approved strategy. Future surpluses will add to the balance available.
Collection Fund	Collection Fund Reserve Fund		(1,702,000.00)	(1,702,000.00)	(3,528,563.24)	(5,230,563.24)		(5,230,563.24)	2,500,000.00	(2,730,563.24)		Drawn down balance from Collection fund surplus.	Committed to the medium term strategy
Provision	NDR Appeals Provision	(2,401,000.00)		(2,401,000.00)		(2,401,000.00)		(2,401,000.00)		(2,401,000.00)		Provision required to meet any back-dated NDR appeals (T&W element only)	Reviewed annually; level required depends of value and volume of appeals.
Reserve	Capital Funding Reserve	(1,000,000.00)		(1,000,000.00)		(1,000,000.00)	1,000,000.00	0.00		0.00		Set aside at 14/15 year end to fund Pride in Your Community Fund Initiative in 17/18 (instead of prudential)	Fully Committed
Reserve	Accommodation	(300,000.00)	300,000.00	0.00		0.00		0.00		0.00		Transferred to accommodation budget	
Reserve	Broadband Development	(400,000.00)	400,000.00	0.00		0.00		0.00		0.00		Broadband match funding	
Reserve	Healthy Eating Initiative/Pilot	(34,000.00)	34,000.00	0.00		0.00		0.00		0.00			
Reserves	Environmental Mtce Programme	(750,000.00)	750,000.00	0.00		0.00		0.00		0.00			
Reserves	Parish Environmental Teams	(800,000.00)		(800,000.00)		(800,000.00)	400,000.00	(400,000.00)		400,000.00		To be drawdown by Neighbourhood.	Continued funding of Pride Programme through to 2018/19.
Reserves	High Streets	(1,000,000.00)	500,000.00	(500,000.00)	500,000.00	0.00		0.00		0.00			
Reserves	Local Plan Enquiry	(125,000.00)	125,000.00	0.00		0.00		0.00		0.00			
Provision	Single Status Provision - General Fund element	(11,917,031.52)		(11,917,031.52)		(11,917,031.52)		(11,917,031.52)		(11,917,031.52)		Funding set aside to meet costs of implementing single status	Fully Committed
Reserves	Skills Dvpt and Apprentices	(349,686.80)	64,424.00	(285,262.80)		(285,262.80)		(285,262.80)		(285,262.80)		To support employees facing redundancy and apprentice posts	
Reserves	Severance Fund	(4,907,657.63)	2,500,000.00	(2,407,657.63)	307,657.63	(2,100,000.00)		(2,100,000.00)		(2,100,000.00)		Fund set up to meet the one off costs of redundancies arising from restructures in order to deliver ongoing savings	Monitored as restructures progress.
Provision	Redundancy Provision	(128,314.00)	128,314.00	0.00		0.00		0.00		0.00		Specific provision to meet one off costs associated with the Council re-structure - relates to those who had received notification of redundancy at 31 3 15. A new provision will be created at 31 3 16.	Fully committed in 15/16.
Reserve	Pride in Your Community - Funding Reserve	(4,835,000.00)	245,000.00	(4,590,000.00)	434,000.00	(4,156,000.00)	434,000.00	(3,722,000.00)		434,000.00		Reserve created to fund debt charges associated with the Pride In Your Community initiative.	Will meet associated debt charges until 2026/27
Reserves	Insurance - Self Insurance Fund	(1,599,701.09)		(1,599,701.09)		(1,599,701.09)		(1,599,701.09)		(1,599,701.09)		Self insurance fund to cover insurance excesses - established in 2008/09 following decision to increase excesses.	Regularly reviewed - requirement depends on claims.
Reserves	LPSA Reward Grant LSP element - revenue	(284,795.87)	79,165.00	(205,630.87)	36,280.00	(169,350.87)	36,280.00	(133,070.87)		36,280.00		Committed to fund Community Engagement Team	Fully committed in budget
School Bals	School Balances	(6,960,945.13)	750,000.00	(6,210,945.13)	750,000.00	(5,460,945.13)	750,000.00	(4,710,945.13)		750,000.00		This represents school balances held by the LEA only. Additional amounts are held by schools as balances in independent bank accounts. Projected movement in balances is based on schools budget plans. It should be noted that schools budget outturns, over the sector as a whole are invariably better than initial budgets (i.e. balances are higher.)	
Reserves	Schools' Supply Insurance Fund	(37,069.87)	5,000.00	(32,069.87)	5,000.00	(27,069.87)	5,000.00	(22,069.87)		5,000.00		Self Insurance Fund for supply teacher cover in Schools including maternity pay - fluctuates year on year dependant on levels of sickness and maternity leave	LA administered insurance fund to limit the additional costs incurred by schools resulting from contracted staff absence due to sickness. This is a fund constantly reviewed to ensure premiums are appropriate for the level of cover and claim
Reserves	Theft & Vandalism Fund	(55,813.92)	5,000.00	(50,813.92)	5,000.00	(45,813.92)	5,000.00	(40,813.92)		5,000.00		Self Insurance fund to cover schools costs re theft and vandalism - would expect to hold small variance.	LA administered to limit losses to schools. Regular review to ensure premiums are at an appropriate level.

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2015 Opening		April 2016 Opening		April 2017 Opening		April 2018 Opening		April 2019 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/ 3/ 2015	Estimated Change during 2015/16 (additions/withdrawals)	Estimated Closing Balance 31/3/16	Estimated Change during 2016/17 (additions/withdrawals)	Estimated Closing Balance 31/3/17	Estimated Change during 2017/18 (additions/withdrawals)	Estimated Closing Balance 31/3/18	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19			
Reserves	Schools Maternity Insurance Fund	(68,358.77)	10,000.00	(58,358.77)	10,000.00	(48,358.77)	5,000.00	(43,358.77)	5,000.00	(38,358.77)	Self insurance fund to cover		
Provision	Single Status - DSG and Schools	(4,347,143.79)		(4,347,143.79)		(4,347,143.79)		(4,347,143.79)		(4,347,143.79)	Provision for Single Status costs in schools and DSG centrally funded staff. Use of this dependant on final implementation of SS.	As per Corporate percentages	
Reserves	Youth Offending	(97,284.50)	80,000.00	(17,284.50)	17,284.50	0.00		0.00		0.00	T&W share of Partnership reserve for YOS - confirmed share of reserve following closure of Partnership - other Cms are Systemic Training - £80k, Rest to be utilised to offset any in year savings once announced or impact in 16/17 associated with WM YOS grant		
Reserves	Local Safeguarding Board	(52,841.18)	37,841.00	(15,000.18)	5,000.00	(10,000.18)	10,000.18	0.00		0.00	T&W Share of Partnership reserve to support the work of the Local Safeguarding Board		
Reserves	SDG Balances	(3,334.83)	1,500.00	(1,834.83)	1,500.00	(334.83)	334.83	0.00		0.00	School Development Group Fund - monies used to support development of Learning Communities by schools	Balance held on behalf of schools.	
Specified	Early Years	(115,938.54)	30,000.00	(85,938.54)	15,000.00	(70,938.54)	10,000.00	(60,938.54)		(60,938.54)	ring fenced fund for PVI early years sector used to pay for refurb and r&m on early years provision - £20k subject to S256 agreement for Family Nurse Partnership	reasonable	
Nursery Reserves	Early Years	(156,994.53)	84,000.00	(72,994.53)	30,000.00	(42,994.53)	30,000.00	(12,994.53)		(12,994.53)	To sustain existing nursery provisions in key areas of need		
Reserves	Match Funding Provision/Trading Support	(84,583.24)		(84,583.24)		(84,583.24)		(84,583.24)		(84,583.24)	To assist with the development of new income streams and provide an smoothing account for any changes to trading income.		
Reserves	Arthog Trading Provision	(193,708.40)	162,000.00	(31,708.40)	(1,250.00)	(32,958.40)	(1,250.00)	(34,208.40)	(60,000.00)	(94,208.40)	Working balance for trading operation	Carried forward of Revenue Surplus to be spent on renovations and new accommodation	
Reserves	Hadley PFI Sinking Fund	(1,524,782.37)	211,072.00	(1,313,710.37)	215,000.00	(1,098,710.37)	215,000.00	(883,710.37)	215,000.00	(668,710.37)	Equalisation account relating to Hadley PFI	Based on the funding model - fully committed	
Reserves	Lifelong Learning Grant	(216,281.45)	63,422.00	(152,859.45)		(152,859.45)		(152,859.45)		(152,859.45)	Balance of Grant received from SFA. Academic grant which has been spent in April - Aug 2014.	This can be released, no known commitments.	
Reserves	Invest to Save Reserve	(122,587.04)	122,587.04	0.00		0.00		0.00		0.00	Committed for Family Connect services budget support in year		
Reserves	PIP Reserve Contribution Account	(250,469.65)	250,469.65	0.00		0.00		0.00		0.00	Reserve to be used to aid with the ongoing rationalisation of the PIP resulting pressures on Income and Service Charge voids.	Fully committed in 15/16 to offset pressures to Multi storey car park as agreed at S&FP.	
Reserves	Dilapidations - PIP	(129,014.73)	129,014.73	0.00		0.00		0.00		0.00	Committed spend on Hollinswood House & Stafford Park 15 and a number of other properties in relation to dilapidations.	Held in anticipation of works being carried out in 15/16.	
Reserves	Granville House	(70,803.12)	70,803.12	0.00		0.00		0.00		0.00	Granville House refurbishment - will be utilised as part of accommodation strategy, D Runton.	Revenue	
Reserves	Transforming Telford Reserve	(56,755.99)	56,755.99	0.00		0.00		0.00		0.00	TT will be closed this year - hold for closure costs - D Runton.	Revenue	
Provision	Land Charges Provision	(259,300.00)	259,300.00	0.00		0.00		0.00		0.00			
Reserves	Corporate ICT Reserve	(1,739,645.97)	1,739,645.97	0.00		0.00		0.00		0.00	To support the ICT Capital Programme		
Reserves	Unemployment Initiatives	(500,000.00)	500,000.00	0.00		0.00		0.00		0.00	Created at year end 14/15. Drawdown of funding for Unemployment initiatives.		
Total Specific Commitments		(51,494,407.17)	8,082,314.50	(43,412,092.67)	2,330,472.13	(41,081,620.54)	2,899,365.01	(38,182,255.53)	4,290,280.00	(33,891,975.53)			
Specific Earmarked Balances Identified as Risks													
Debtors	Bad Debt Provision	(3,428,222.73)		(3,428,222.73)		(3,428,222.73)		(3,428,222.73)		(3,428,222.73)	To cover bad debts	Level based on formula	
Reserves	Corporate Capacity / Invest to Save Fund	(2,508,345.60)	1,000,000.00	(1,508,345.60)		(1,508,345.60)		(1,508,345.60)		(1,508,345.60)	Various initiatives to build capacity and provide funding to deliver future savings.		
Reserves/Provision/Creditor	Insurance Funds	(243,093.29)		(243,093.29)		(243,093.29)		(243,093.29)		(243,093.29)	Self Insurance Reserve (non-Education) as part of overall insurance strategy	Level seems reasonable, based on the excesses to which the council is exposed under the current arrangements	
Reserves	General - Insurance - SCC liabilities	(227,733.62)	25,000.00	(202,733.62)	25,000.00	(177,733.62)	25,000.00	(152,733.62)		(152,733.62)	This is an additional insurance reserve which was established when the County Council's balance sheet was disaggregated and is available to cover claims liabilities that arise.	If this does ever become available following the actuarial valuation the level would increase the level of self insurance available to the authority.	
Reserves	Stop Loss Provision	(944,848.78)	150,000.00	(794,848.78)	150,000.00	(644,848.78)	75,000.00	(569,848.78)	75,000.00	(494,848.78)	Stop Loss Insurance - Self insurance to cover fire policy excesses on school buildings and other adhoc costs including lead roof theft and flooding - payments already made in 12/13		

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2015 Opening		April 2016 Opening		April 2017 Opening		April 2018 Opening		April 2019 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/ 3/ 2015	Estimated Change during 2015/16 (additions/withdrawals)	Estimated Closing Balance 31/3/16	Estimated Change during 2016/17 (additions/withdrawals)	Estimated Closing Balance 31/3/17	Estimated Change during 2017/18 (additions/withdrawals)	Estimated Closing Balance 31/3/18	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19			
Reserves	BSF Lifecycle and FM	(146,983.20)		(146,983.20)		(146,983.20)		(146,983.20)		(146,983.20)		The reserve reflects the Council's agreed approach to delivering FM & Lifecycle at secondary schools in line with EFA specifications - this will be reviewed to establish appropriate levels. The conversion of schools to Academies may have an impact on the levels - not able to project changes at this time.	
Reserves	Building Schools for the Future	(123,626.69)	100,000.00	(23,626.69)	23,626.69	0.00		0.00		0.00		Reserve set aside for procurement and support costs associated with BSF	
Total Specific Earmarked Balances Identified as Risks		(7,622,853.91)	1,275,000.00	(6,347,853.91)	198,626.69	(6,149,227.22)	100,000.00	(6,049,227.22)	75,000.00	(5,974,227.22)			
Specific Earmarked Service Balances													
Reserves	Elections Equalisation Reserve	(238,728.89)	150,000.00	(88,728.89)	(55,000.00)	(143,728.89)	(55,000.00)	(198,728.89)	(55,000.00)	(253,728.89)		Set aside to assist in funding future local elections as annual revenue budget may not be sufficient in any given year.	depends on the number of elections that arise; next Borough election due May 2019
Reserves	Single Status Project	(324,975.86)		(324,975.86)	150,000.00	(174,975.86)	174,975.86	0.00		0.00		Required to fund single status project work (including legal and consultancy costs) and preparation for implementation	
Creditors	Community Right to Challenge	(8,547.00)	8,547.00	0.00		0.00		0.00		0.00		Funding to support staffing in Procurement	
Reserves	Balance Control Mechanism / Residual balances from closed schools	(56,024.63)		(56,024.63)		(56,024.63)		(56,024.63)		(56,024.63)		Balances clawed back from schools through the balance control mechanism plus residual balances from closed schools	To cover possible deficits of schools which close in the future.
Specified	Early Help Plan	(80,231.90)	48,992.00	(31,239.90)	31,239.90	0.00		0.00		0.00		Required to Support Early Help Action Plan	
Reserves	Joint Commissioning Balance	(26,438.59)	26,438.59	0.00		0.00		0.00		0.00		Committed into budget	
Reserves	Childrens Services	(78,000.00)	78,000.00									Being used in 2015/16 towards Safeguarding overspend reduction	
Reserves	Safer Communities cwfd	(95,501.90)	65,501.90	(30,000.00)	10,000.00	(20,000.00)	10,000.00	(10,000.00)	10,000.00			Combination of two reserves - committed to fund Domestic Violence service and initiatives, Crucial Crew and other community safety costs to be incurred.	
Reserves	SIS - One vision	(1,927.54)		(1,927.54)		(1,927.54)		(1,927.54)		(1,927.54)		Given by One Vision Charity to support children with vision impairment - committed	
Reserves	Youth Projects Support	(95,695.63)	22,000.00	(73,695.63)	35,000.00	(38,695.63)	38,695.63	0.00		0.00		Funding of Youth Parliament and required to build community capacity and resilience for Youth and Family support	
Reserves	Stafford Park Pooled Fund	(23,674.00)	23,674.00	0.00		0.00		0.00		0.00		Reserve arising from Stafford Park arrangement - now being decommissioned which is likely to result in some costs to the Council - monies to be used to cover costs whilst marketing property	
Reserves - from creditors	Education Welfare Balance	(59,617.45)	40,000.00	(19,617.45)	10,000.00	(9,617.45)	9,617.45	0.00		0.00		Income from fixed penalty notices re Truancy etc - held to fund training and resources costs associated with this process. Funding of 2 additional posts	
Reserves	School Reorganisation Reserve	(330,017.00)	0.00	(330,017.00)	330,017.00	0.00		0.00		0.00		Monies carried forward as a reserve against the possible unfavourable balance on schools conversions to academy status	
Reserves	Trainee Social Worker Reserve	(101,852.52)	25,000.00	(76,852.52)	40,000.00	(36,852.52)	36,852.52	0.00		0.00		Reserve required for up skilling of workforce as SWs	
Reserves	PCT monies	(1,121,797.34)	1,121,797.34	0.00		0.00		0.00		0.00		Committed to budget strategy	
Reserves	Transforming Social Care Grant	(194,059.26)	100,000.00	(94,059.26)	94,059.26	0.00		0.00		0.00		Grant paid to LA's to implement Transformation to Social care service delivery including Personalisation etc	The committed balance meets current committed costs against the implementation of RAS and Transformation project posts
Reserves	Young Persons Substance Misuse	(13,081.00)	13,081.00	0.00		0.00		0.00		0.00		To be used to cover additional costs of DARs IT system and additional licences as part of transformation to whole system approach to IT systems in ASS.	
Reserves	Public Health Transition Grant	(29,204.73)	29,204.73	0.00		0.00		0.00		0.00		To offset pressures in 2015/16	
Reserves	Civil Resilience	(397.00)	397.00	0.00		0.00		0.00		0.00		To purchase a new generator	
Reserves	Legal Reserve	(60,135.83)	44,000.00	(16,135.83)		(16,135.83)		(16,135.83)		(16,135.83)		£34k grant received for personal search fees potential liability; balance for standards investigations and Legal Staffing	Fully committed
Reserves	R&B General Staffing	(363,574.52)	65,458.00	(298,116.52)	40,515.46	(257,601.06)	40,920.00	(216,681.06)	50,000.00	(166,681.06)		To support additional staffing costs as a result of Welfare Reform changes	

Schedule of Provisions, Reserves and Balances

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Reserves	Safeguarding Capacity Fund Investment	(80,771.00)	80,771.00	0.00		0.00		0.00		0.00		To offset pressures in 2015/16	
Reserves	ICT Equipment Reserve	(185,000.00)	145,000.00	(40,000.00)	40,000.00	0.00		0.00		0.00		To support equipment replacement costs for schools and the schools pricing model. Also to support development of the APP and the MFD contract.	
Reserves	Telford Loyalty Card Scheme	(26,203.34)	13,000.00	(13,203.34)	13,203.34	0.00		0.00		0.00		To fund costs associated with the TLC card.	
Reserves	Member Dvpt Reserve	(5,000.00)	5,000.00	0.00		0.00		0.00		0.00		To be spent on training and equipment in 2015/16	
Reserves	Galaxy Software Upgrade	(12,740.00)	12,740.00	0.00		0.00		0.00		0.00		To fund Galaxy Upgrade	
Reserves	Stirchley Library Refurbishment	2,079.10		2,079.10		2,079.10		2,079.10		2,079.10			
Reserves	Coalbrookdale Water Course	(103,750.74)	10,000.00	(93,750.74)	10,000.00	(83,750.74)	10,000.00	(73,750.74)	50,000.00	(23,750.74)		Coalbrookdale Water course drawdown as and when required each year.	This is a commuted sum for Coakbrookdale Water Course - each year monitoring is done & once in every 4 years works are done to maintain water courses. Work last completed in 14/15.
Reserves	Creative Development	(14,810.24)	14,810.24	0.00		0.00		0.00		0.00			Fully committed in 15/16
Reserves	Stoneyhill Landfill	(22,138.00)		(22,138.00)		(22,138.00)		(22,138.00)		(22,138.00)		This is for a commuted sum for the cleaning & maintenance of the silo's (golf balls) and as a contingency in case the technology does not ensure the quality of the "stuff" piped out to STW system. This was a new design to deliver the ongoing savings, the revenue budget just covers the annual running / monitoring costs. The budget will not cover the costs of cleaning. When it is required in the future -ESAB.	This needs to be held for costs we will incur in future years, although they are unknown at this point in time.
Reserves	Budget Strategy Reserve	(84,720.00)		(84,720.00)		(84,720.00)		(84,720.00)		(84,720.00)		Balance was held for new Planning System development, however the current system is being upgraded to enable the latest version of GIS. The system will be reviewed as to its sustainability.	This can be released, no known commitments.
Reserves	Capacity Fund - Skills Analysis	(24,856.00)		(24,856.00)		(24,856.00)		(24,856.00)		(24,856.00)			This can be released, work completed.
Reserves	Capacity Fund - Targeted Marketing Campaign	(65,203.52)	65,203.52	0.00		0.00		0.00		0.00		Destination Telford .	Fully committed in 15/16, supplementing Destination Telford.
Reserves	Capacity Fund - First Point for Business	0.00		0.00		0.00		0.00		0.00			Fully committed in 14/15.
Fund Balances	Destination Telford	(25,897.85)	25,897.85	0.00		0.00		0.00		0.00		Destination Telford .	Fully committed in 15/16, supplementing Destination Telford.
Reserves	Bikeability	(13,359.53)	13,359.53	0.00		0.00		0.00		0.00		Taken in 15/16 to mitigate the Road Safety income target.	Fully applied in 15/16..
Reserves	Car Parking Enforcement Balances	(11,822.05)		(11,822.05)		(11,822.05)		(11,822.05)		(11,822.05)		Was used to fund A Brookes post which is now vacant. Could be used to assist with the Permits invest to save proposal.	Can be released, no known commitments
Reserves	Development Control Highways	(76,276.00)	37,948.00	(38,328.00)	38,328.00	0.00		0.00		0.00		Balance trfd from YBAC Capacity fund £37,948 15/16 and £38,328 16/17 to fund .Highways Development Control officer.	Will be fully applied by 16/17
Reserves	Severe Weather Recovery Grant	(20,598.00)	20,598.00	0.00		0.00		0.00		0.00			Awaiting confirmation of any commitments in 15/16.
Reserves	Environmental Services Gen Reserve	(16,000.00)	16,000.00	0.00		0.00		0.00		0.00		Granville House refurbishment	Transfer to accommodation reserve.
Reserves	Leisure Grant Holding Account	(31,716.65)	31,716.65	0.00		0.00		0.00		0.00			Committed to in year position
Reserves	Sponsorship Fund	(20,305.31)	6,000.00	(14,305.31)	6,000.00	(8,305.31)		(8,305.31)		(8,305.31)			Funding for Apprentice.
Reserves	Local Plan Enquiry	(50,000.00)	50,000.00	0.00		0.00		0.00		0.00		Public Examination of Local Plan	Fully committed in 15/16
Reserves	Planning Appeal costs	(46,623.50)		(46,623.50)		(46,623.50)		(46,623.50)		(46,623.50)			Kynnersley Barns legal costs. Case now closed and no further requirement against reserve.

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2015 Opening		April 2016 Opening		April 2017 Opening		April 2018 Opening		April 2019 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/ 3/ 2015	Estimated Change during 2015/16 (additions/withdrawals)	Estimated Closing Balance 31/3/16	Estimated Change during 2016/17 (additions/withdrawals)	Estimated Closing Balance 31/3/17	Estimated Change during 2017/18 (additions/withdrawals)	Estimated Closing Balance 31/3/18	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19			
Reserves	Waste Contract Sinking Fund	(754,387.51)	100,000.00	(654,387.51)	376,700.00	(277,687.51)	277,687.51	0.00		0.00	0.00	Enable the ongoing management of new Waste contract.	Fully committed for new Waste contract. Expected shortfall against budget of £376k in 16/17.
Reserves	Pride in Your Community	(902,665.50)	489,274.50	(413,391.00)	413,391.00	0.00		0.00		0.00	0.00	Balance of Urban Tree scheme funding from '£400k pot' to be used in 14/15 against Pride Urban Tree scheme. 750K C'd into 15/16 to fund 2nd year Pride Revenue expenditure	Fully committed for PRIDE. Movement in 15/16 includes drawdown of additional £750k funding.
Reserves	Transport Reserve - Subsidised Bus Route	(97,000.00)	97,000.00	0.00		0.00		0.00		0.00	0.00		Fully applied in 15/16 to fund Subsidised route pressure.
Reserves	SITA Pass Through Costs	(171,819.00)	171,819.00	0.00		0.00		0.00		0.00	0.00	Balance set aside for Disputed Cost Pass through costs and legal expenses on EWAE	This is to fund a claim from Sita, relating to a contribution to landfill works. This is currently subject to investigation and response between lawyers. This has been retained for payment, which is still unknown at this point in time. The value held has been based upon a formula and is adequate.
Reserves	Telford Town Park Commuted Sums	(129,690.00)	73,283.35	(56,406.65)		(56,406.65)		(56,406.65)		(56,406.65)	(56,406.65)	Balance to be built up over 10 years to fund management and maintenance plan for further ten years after 2020.	15/16 - £100k required to reduce Income pressures in Leisure. However will leave pressure in future years to enable maintenance plan.
Reserves	Parish Environmental Teams	(25,137.35)	15,000.00	(10,137.35)	5,000.00	(5,137.35)	5,137.35	0.00		0.00	0.00	Balance of Parish Contribution to scheme to fund materials/works. EEA/R9408	Expected draw down against parish material spend and additional apprentice costs over and above Parish £5k contribution.
Reserves	Transport	(168,830.00)	60,000.00	(108,830.00)	40,000.00	(68,830.00)	40,000.00	(28,830.00)	28,830.00	0.00	0.00	Costs for purchase of Sat Nav system for Fleet vehicles and logical system change and for replacement vehicles and adaptations	Clive says needs to be retained by him for purposes identified
Reserves	Transport Review Reserve	(61,000.00)	61,000.00	0.00		0.00		0.00		0.00	0.00	Costs of relocation of staff associated with new accommodation. Remainder to offset Children's 15/16 position	
Reserves	SEN Review Reserve	(100,000.00)	65,000.00	(35,000.00)	35,000.00	0.00		0.00		0.00	0.00	To fund additional costs associated with review and introduction of EHCP including external support	
Reserves	Homelessness Review Reserve	(118,500.00)	78,500.00	(40,000.00)	40,000.00	0.00		0.00		0.00	0.00	Identified to deal with Housing Options staffing - over 2 years and remainder used in 15/16 position	
Reserves	Substance Misuse Bond Scheme	(24,351.81)	5,000.00	(19,351.81)	5,000.00	(14,351.81)	5,000.00	(9,351.81)	5,000.00	(4,351.81)	(4,351.81)	Supports charitable housing options e.g Manning Place & KIP project	
Reserves	New Technology	(140,009.92)	100,000.00	(40,009.92)	20,009.92	(20,000.00)		(20,000.00)		(20,000.00)	(20,000.00)	Committed to Financial Management system including future procurement costs	
Reserves	Catering Control Account	(47,913.30)	26,507.00	(21,406.30)	21,406.30	0.00		0.00		0.00	0.00	Funding to Support Lets Cook Project and cashless catering system	
Reserve	Organisational Improvement Fund	(188,239.64)	0.00	(188,239.64)		(188,239.64)		(188,239.64)		(188,239.64)	(188,239.64)	To fund Organisational Improvement Programme	
Reserves	Cooperative Council Initiatives	(36,058.95)		(36,058.95)		(36,058.95)		(36,058.95)		(36,058.95)	(36,058.95)	Used for the Early Bird Pilot Schemes in schools in 2014/15	
Reserves	Mystery Shopper Exercise	(560.00)		(560.00)		(560.00)		(560.00)		(560.00)	(560.00)	Committed	
Reserves	Library Self Service Facilities	(110,756.42)	103,239.00	(7,517.42)		(7,517.42)		(7,517.42)		(7,517.42)	(7,517.42)	Used to fund replacement of public access PC's within Libraries, set up and Internet Cafe and support Library Self Serve facilities	
Reserves	Crisis Assistance Reserve	(178,308.43)	130,318.00	(47,990.43)	37,000.00	(10,990.43)	10,990.43	0.00		0.00	0.00	To support work on crisis assistance scheme including a grant to the CAB and Just Credit union.	
Reserves	Graphic Design - PC Replacement Reserve	(4,959.69)		(4,959.69)		(4,959.69)		(4,959.69)		(4,959.69)	(4,959.69)	For replacement equipment	
Reserves	Corporate Communications Reserve	(17,550.00)	11,500.00	(6,050.00)		(6,050.00)		(6,050.00)		(6,050.00)	(6,050.00)	To fund Gov Connect and training costs.	
Reserves	People Services Reserve	(40,000.00)	40,000.00	0.00		0.00		0.00		0.00	0.00	Funding for scanning of personnel files.	
Reserves	Delivery & Planning Reserve	(26,877.97)		(26,877.97)		(26,877.97)		(26,877.97)		(26,877.97)	(26,877.97)	IEWM Grant to fund training costs	
Reserves	Register Office	(2,137.71)	2,000.00	(137.71)		(137.71)		(137.71)		(137.71)	(137.71)	£4k for replacement headstones and the balance is for back scanning of registration documents	
Reserves	Finance capacity reserve	(78,745.62)	25,000.00	(53,745.62)	25,000.00	(28,745.62)		(28,745.62)		(28,745.62)	(28,745.62)	To provide specialist advice and additional hours.	
Reserves	Modern Apprentice Reserve	(15,000.00)	12,797.00	(2,203.00)		(2,203.00)		(2,203.00)		(2,203.00)	(2,203.00)	To fund modern apprentices across the 3 accountancy teams (no base budget)	
Reserves	Commercial Development Reserve	(25,000.00)		(25,000.00)		(25,000.00)		(25,000.00)		(25,000.00)	(25,000.00)	Professional support for commercial initiatives, such as the WOC	
Reserves	Treasury Management Reserve	(140,000.00)	50,000.00	(90,000.00)	50,000.00	(40,000.00)	40,000.00	0.00		0.00	0.00	Set aside to provide support for any technical advice needed and to assist with the change of Council bank	
Reserves	Library Book Fund	(1,250.00)	1,250.00	0.00		0.00		0.00		0.00	0.00	For the purchase of new books in Southwater	
Reserves	Land Charges	(96,255.00)	(28,780.00)	(125,035.00)		(125,035.00)		(125,035.00)		(125,035.00)	(125,035.00)	To support the pricing review of Land Charges. This is likely to be used to support the costs of litigation	
Reserves	Care & Enablement Reserve	(53,785.00)	53,785.00	0.00		0.00		0.00		0.00	0.00	To support restructure proposals	

Schedule of Provisions, Reserves and Balances

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		Actual Closing Balance 31/ 3/ 2015	Estimated Change during 2015/16 (additions/withdrawals)	Estimated Closing Balance 31/3/16	Estimated Change during 2016/17 (additions/withdrawals)	Estimated Closing Balance 31/3/17	Estimated Change during 2017/18 (additions/withdrawals)	Estimated Closing Balance 31/3/18	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19			
Reserves	Transformation Posts Reserve	(254,434.73)	200,000.00	(54,434.73)	54,434.73	0.00		0.00		0.00	To support additional posts for transformation and 44k to 2015/16 position.		
Reserve	Public Health Grant	(112,162.17)	112,162.17	0.00		0.00		0.00		0.00	Full use in 2015/16 budget		
Reserves	Joint Arrangement	(3,967.00)	3,967.00	0.00		0.00		0.00		0.00	Small reserve as a one off for services in Joint Arrangement - currently awaiting notification from Shropshire of results of their review of costs - will be used in revenue account in year.		
Reserves	Early Help Partnership	(69,263.53)	69,263.53	0.00		0.00		0.00		0.00	Used to offset in year grant cut		
Reserves	Childrens Services Reserves - Early Intervention	(179,157.19)	179,157.19	0.00		0.00		0.00		0.00	Used in budget for 2015/16 and to offset 2015/16 position		
Reserves	BCF Risk Reserve	(300,590.97)	125,000.00	(175,590.97)	150,000.00	(25,590.97)	25,590.97	0.00		0.00	To support development and transitional costs of such developments within BCF. 100k to offset 2015/16 position.		
Reserves	Change Programme	(376,074.78)	176,074.78	(200,000.00)	150,000.00	(50,000.00)	50,000.00	0.00		0.00	To support work on CIP and Target Operating Model changes including locality working.100k to offset 15/16 position.		
Reserves	ICT Infrastructure	(170,000.00)	70,000.00	(100,000.00)	100,000.00	0.00		0.00		0.00	Required for upgrade to Abacus and work to integrate 2 main Adult systems - Carefirst & Abacus. Expansion of mobile working.		
Reserves	Workforce Development	(100,000.00)	50,000.00	(50,000.00)	50,000.00	0.00		0.00		0.00	This is required to ensure new ways of working re assessment & support planning are embedded in day to day working. Changes (as agreed with CCG) in relation to brokerage and CHC referrals also require training		
Reserves	Tennis Centre Sinking Fund	(26,222.02)		(26,222.02)		(26,222.02)		(26,222.02)		(26,222.02)	Condition of grant that we build up a replacement fund. This will be applied when expenditure is incurred each year. £13k sinking fund contribution budget pa had been taken in previous savings rounds.	14/15 - included as one off saving in year, however was not required at Outturn as better position than anticipated. Will create pressure when equipment needs replacing/refurbing going forward.	
Reserves	Procurement Advice reserve	(23,561.00)	10,000.00	(13,561.00)	13,561.00	0.00		0.00		0.00	For procurement staffing		
Reserves	World Heritage Lottery Fund	(5,000.00)	5,000.00	0.00		0.00		0.00		0.00		We think the work was completed in 13/14, but have not received charge from IGBT. World Heritage Management plan to cover costs of Heritage Lottery Fund bid.	
Reserves	Young Persons Substance Misuse	(74,891.17)	74,891.17	0.00		0.00		0.00		0.00	Used to offset in year grant cut		
Reserves	Carers Services	(95,141.24)	95,141.24	0.00		0.00		0.00		0.00			
Reserves	Accommodation	0.00	(100,000.00)	(100,000.00)	100,000.00	0.00		0.00		0.00	Accommodation moves		
Total Specific Earmarked Service Balances		(9,786,449.84)	5,224,286.28	(4,562,163.56)	2,479,865.91	(2,082,297.65)	720,467.72	(1,361,829.93)	88,830.00	(1,272,999.93)			
Overall Total		(77,090,077.09) 0.00	13,954,100.78	(63,135,976.31) 0.00	5,008,964.73	(58,127,011.58) 0.00	3,719,832.73	(54,407,178.85) 0.00	4,454,110.00	(49,953,068.85) 0.00			