

Usable Balances at 1 April 2020Appendix 9

		Balance at 1 April 2020 £m
Total Reserves and Balances		62.02
Less Commitments/Earmarked Funds:		
School Funds	Balances held on behalf of schools; therefore not available to the Council	- 9.39
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	- 0.05
Building Schools for the Future Funds	Procurement, capital and lifecycle costs which are fully committed to delivering the BSF programme	- 0.01
Grant funding	Grant funding received and fully committed in the budget strategy	- 0.15
Insurance Reserves	Required to cover policy excesses and other potential costs such as MMI liabilities and claims prior to 1998 (unitary)	- 2.29
Hadley PFI Sinking Fund	Based on funding model; fully committed equalisation fund	- 0.58
Other Corporate Items	For Example ITS/Capacity Fund	- 3.76
Single Status	Provision for equal pay settlement	- 11.92
Other Provisions	For example Bad Debt Provision and Pride Funding Reserve	- 6.79
Specific Earmarked Service Balances	Residual balances held by services following a rigorous review of balances undertaken	- 3.48
Residual General Working Balances		23.60
Earmarked for Financial Risks following Risk Review		- 7.75
Residual Balances Available for the Budget Strategy		15.85
Proposed Commitments in the budget report		
Community Capacity Building Fund		- 0.50
Organisational Development Initiatives		- 0.25
ITS/Capacity Fund (including support to facilitate the transfer of services to third party organisations)		- 1.50
Footway Programme Funding		- 1.40
Destination Telford Funding		- 0.28
One-off balances required to support the budget strategy		- 2.20
Creation of one-off contingency balance		- 9.72
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Appendix 9 Ctd. Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	Actual Bal April 2016		April 2017 Opening		April 2018 Opening		April 2019 Opening		April 2020 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2016	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	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20			
General / Special Fund Balances													
Special Fund Bals	Special Fund Balance	(684,401.31)		(684,401.31)		(684,401.31)		(684,401.31)		(684,401.31)		Working balance	Sufficient
General Fund Bals	General Fund Balance	(3,806,005.49)		(3,806,005.49)		(3,806,005.49)		(3,806,005.49)		(3,806,005.49)		General Fund Working Balance	Forms part of minimum level of balances required
Reserves	Budget Strategy Reserve	(6,874,928.41)	500,257.16	(6,374,671.25)	500,000.00	(5,874,671.25)		(5,874,671.25)		(5,874,671.25)		Feeds into budget strategy	
Total General / Special Fund Balances		(11,365,335.21)	500,257.16	(10,865,078.05)	500,000.00	(10,365,078.05)	0.00	(10,365,078.05)	0.00	(10,365,078.05)			
Specific Commitments not Available													
Reserves	Collection Fund Reserve Fund	(1,702,000.00)	(3,528,563.24)	(5,230,563.24)	(2,400,000.00)	(7,630,563.24)		(7,630,563.24)		(7,630,563.24)		Drawn down balance from Collection fund surplus.	Feeds into budget strategy
Reserves	Capital Funding Reserve	(1,000,000.00)		(1,000,000.00)	1,000,000.00	0.00		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
Reserves	Environmental Mtce Programme	(1,500,000.00)		(1,500,000.00)		(1,500,000.00)		(1,500,000.00)		(1,500,000.00)		Fully committed to fund a programme of improvements	
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	(256,224.44)	95,000.00	(161,224.44)	95,000.00	(66,224.44)	66,224.44	0.00		0.00		To support employees facing redundancy and apprentice posts; usage based on previous year spend may alter if scheme alters.	
Reserves	Solar Farm Sinking Fund	(12,040.00)		(12,040.00)		(12,040.00)		(12,040.00)		(12,040.00)			
Reserves	Severance Fund	(5,600,927.20)		(5,600,927.20)		(5,600,927.20)		(5,600,927.20)		(5,600,927.20)		Fund set up to meet the one off costs of redundancies arising from restructures in order to deliver ongoing savings	Monitored as restructures progress; the Council also has the ability to capitalise costs associated with service transformation which will be utilised.
Provision	Redundancy Provision	(710,889.25)	710,889.25	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 16. A new provision will be created at 31 3 17.	Fully committed in 16/17
reserves	Pride in Your Community - Funding Reserve	(4,589,890.00)	434,000.00	(4,155,890.00)	434,000.00	(3,721,890.00)	434,000.00	(3,287,890.00)	434,000.00	(2,853,890.00)		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	(1,822,199.42)		(1,822,199.42)		(1,822,199.42)		(1,822,199.42)		(1,822,199.42)		Self insurance fund to cover insurance excesses - established in 2008/09 following decision to increase excesses.	Regularly reviewed - requirement depends on claims; in year requirement assumed to equal contribution.
Reserves	Voluntary Sector Support Fund	(149,115.87)	(95,300.00)	(244,415.87)	50,000.00	(194,415.87)	50,000.00	(144,415.87)	50,000.00	(94,415.87)		To fund the Voluntary Sector following budget cuts in 2016/17	
School Bals	School Balances	(6,550,522.52)	750,000.00	(5,800,522.52)	750,000.00	(5,050,522.52)	750,000.00	(4,300,522.52)		(4,300,522.52)		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	(167,892.10)	40,000.00	(127,892.10)	40,000.00	(87,892.10)	5,000.00	(82,892.10)	5,000.00	(77,892.10)		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	(81,112.15)	20,000.00	(61,112.15)	10,000.00	(51,112.15)	10,000.00	(41,112.15)	10,000.00	(31,112.15)		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.
Reserves	Schools Maternity Insurance Fund	(40,317.17)	15,000.00	(25,317.17)	5,000.00	(20,317.17)	5,000.00	(15,317.17)	5,000.00	(10,317.17)		Self insurance fund to cover maternity leave	LA administered to limit losses to schools. Regular review to ensure premiums are at an appropriate level.
Provision	Single Status - DSG and Schools	(4,323,770.95)		(4,323,770.95)		(4,323,770.95)		(4,323,770.95)		(4,323,770.95)		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	(17,284.50)	0.00	(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 - 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	(31,296.04)	5,000.00	(26,296.04)	10,000.00	(16,296.04)	10,000.00	(6,296.04)	5,000.00	(1,296.04)		T&W Share of Partnership reserve to support the work of the Local Safeguarding Board	

Appendix 9 Ctd. Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	Actual Bal April 2016		April 2017 Opening		April 2018 Opening		April 2019 Opening		April 2020 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2016	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	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20			
Reserves	SDG Balances	(3,334.83)	1,000.00	(2,334.83)	1,000.00	(1,334.83)	1,000.00	(334.83)	334.83	0.00	School Development Group Fund - monies used to support development of Learning Communities by schools	Balance held on behalf of schools.	
Reserves	Early Years	(91,277.09)	15,000.00	(76,277.09)	10,000.00	(66,277.09)	10,000.00	(56,277.09)	10,000.00	(46,277.09)	ring fenced fund for PVI early years sector used to pay for refurb and r&m on early years provision	reasonable	
Reserves	Early Years	(156,994.53)	58,000.00	(98,994.53)	30,000.00	(68,994.53)	30,000.00	(38,994.53)	38,994.53	0.00	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	Hadley PFI Sinking Fund	(1,613,800.08)	732,475.00	(881,325.08)	100,000.00	(781,325.08)	100,000.00	(681,325.08)	100,000.00	(581,325.08)	Equalisation account relating to Hadley PFI	Based on the funding model - fully committed	
Reserves	Invest to Save Reserve	(103,500.04)	15,334.00	(88,166.04)	85,003.00	(3,163.04)	3,163.04	0.00		0.00	Committed to support Workforce Training re Safeguarding and Early Intervention .		
Reserves	PIP Reserve Contribution Account	(224,969.05)		(224,969.05)		(224,969.05)		(224,969.05)		(224,969.05)	Reserve to be used to aid with the ongoing rationalisation of the PIP resulting pressures on Income and Service Charge voids.		
Reserves	Dilapidations - PIP	(152,559.54)		(152,559.54)		(152,559.54)		(152,559.54)		(152,559.54)	Committed spend on Hollinswood House & Stafford Park 15 and a number of other properties in relation to dilapidations.		
Reserves	Granville House	(70,803.12)	70,803.12	0.00		0.00		0.00		0.00	Granville House refurbishment - to be utilised as part of accommodation strategy, Agreed at SMT. D Runtun.	Revenue	
Reserves	Transforming Telford Reserve	(56,755.99)	56,755.99	0.00		0.00		0.00		0.00	One off benefit following winding up of Transforming Telford	Committed to support the 2016/17 revenue position	
Debtors	Transforming Telford Residual balance	(547,071.81)	547,071.81	0.00		0.00		0.00		0.00	One off benefit following winding up of Transforming Telford	Committed to support the 2016/17 revenue position	
Provision	Land Charges Provision	(80,803.34)	50,000.00	(30,803.34)		(30,803.34)		(30,803.34)		(30,803.34)	Created to cover litigation costs; settlement finalised and awaiting final costs.		
Reserves	Corporate ICT Reserve	(605,495.10)	601,000.00	(4,495.10)	4,495.10	0.00		0.00		0.00	To support the ICT Capital Programme	Within 16/17 capital programme	
Total Specific Commitments		(44,264,460.89)	593,465.93	(43,670,994.96)	241,782.60	(43,429,212.36)	1,474,387.48	(41,954,824.88)	658,329.36	(41,296,495.52)			
Specific Earmarked Balances Identified as Risks													
Debtors	Bad Debt Provision	(3,934,955.18)		(3,934,955.18)		(3,934,955.18)		(3,934,955.18)		(3,934,955.18)	To cover bad debts	Level based on formula	
Reserves	Corporate Capacity / Invest to Save Fund	(5,004,942.43)	1,279,000.00	(3,725,942.43)	1,601,000.00	(2,124,942.43)	232,000.00	(1,892,942.43)	43,000.00	(1,849,942.43)	Various initiatives to build capacity and provide funding to deliver future savings. Includes support to partner organisations who take on the delivery of services.	It is proposed to add £1.5m to this fund as part of the 2017/18 budget strategy.	
Reserves/Provision/Creditor	Insurance Funds	(422,488.91)	179,400.00	(243,088.91)		(243,088.91)		(243,088.91)		(243,088.91)	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	(228,437.19)		(228,437.19)		(228,437.19)		(228,437.19)		(228,437.19)	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)	75,000.00	(869,848.78)	75,000.00	(794,848.78)	75,000.00	(719,848.78)	75,000.00	(644,848.78)	Stop Loss Insurance - Self insurance to cover fire policy excesses on school buildings and other adhoc costs including lead roof theft and flooding		
Reserves	BSF Lifecycle and FM	(39,286.80)	39,286.80	0.00		0.00		0.00		0.00	This is cost of the ongoing maintenance of the Attenuation basin at Er call Wood - to be transferred to another area when identified.		
Reserves	Building Schools for the Future	(62,322.82)	50,000.00	(12,322.82)		(12,322.82)		(12,322.82)		(12,322.82)	Reserve set aside for procurement and support costs associated with BSF - no further call on this.		
Total Specific Earmarked Balances Identified as Risks		(10,637,282.11)	1,622,686.80	(9,014,595.31)	1,676,000.00	(7,338,595.31)	307,000.00	(7,031,595.31)	118,000.00	(6,913,595.31)			

Appendix 9 Ctd. Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	Actual Bal April 2016		April 2017 Opening		April 2018 Opening		April 2019 Opening		April 2020 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2016	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	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20			
Specific Earmarked Service Balances													
Reserves	Elections Equalisation Reserve	(146,582.44)	(55,000.00)	(201,582.44)	(55,000.00)	(256,582.44)	(55,000.00)	(311,582.44)		(311,582.44)		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 Team	(342,824.91)	20,000.00	(322,824.91)	20,000.00	(302,824.91)	150,000.00	(152,824.91)	152,824.91	0.00		Required to fund single status project work (including legal and consultancy costs) and preparation for implementation	
Reserves	Community Right to Challenge	(8,546.00)		(8,546.00)		(8,546.00)		(8,546.00)		(8,546.00)		Funding to support any additional cost arising	
Reserves/Provision	Balance Control Mechanism / Residual balances from closed schools	(186,684.83)	128,870.54	(57,814.29)	57,814.29	0.00		0.00		0.00		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.
Reserves	Early Help Plan	(48,239.90)	31,239.90	(17,000.00)		(17,000.00)		(17,000.00)		(17,000.00)		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		To support 2016/17 spending levels	
Reserves	Childrens Services	(430,559.00)	430,559.00	0.00		0.00		0.00		0.00		Being used in 2016/17 as per Budget Strategy to support spending levels in 2016/17	
Reserves	Safer Communities cwfd	(31,110.90)	10,000.00	(21,110.90)	10,000.00	(11,110.90)	10,000.00	(1,110.90)		(1,110.90)		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)	500.00	(1,427.54)	500.00	(927.54)	500.00	(427.54)	427.54	0.00		Given by One Vision Charity to support children with vision impairment - committed	
Reserves	Youth Projects Support	(94,108.87)	35,000.00	(59,108.87)	38,695.63	(20,413.24)		(20,413.24)		(20,413.24)		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		To offset 2016/17 costs	
Reserves	Education Welfare Balance	(38,715.39)	26,215.00	(12,500.39)	10,000.00	(2,500.39)	2,500.39	0.00		0.00		Income from fixed penalty notices re Truancy etc - held to support budget if shortfall in income and fund training and resources costs associated with this process. Funding of 1 additional posts.	
Reserves	School Reorganisation Reserve	(330,017.00)	100,000.00	(230,017.00)	230,017.00	0.00		0.00		0.00		Monies carried forward as a reserve against the possible unfavourable balance on schools conversions to academy status	
Reserves	Assistive Technology	(52,284.99)	52,284.99	0.00		0.00		0.00		0.00		Required to offset in year costs	
Reserves	PCT monies	(92,439.28)	92,439.28	0.00		0.00		0.00		0.00		Committed to budget strategy	
Reserves	Transforming Social Care Grant	(159,356.70)	43,907.00	(115,449.70)	61,691.00	(53,758.70)		(53,758.70)		(53,758.70)		Grant paid to LA's to implement Transformation to Social care service delivery including Personalisation etc	The committed balance meets current committed costs to support the transformation of EHS.
Reserves	Young Persons Substance Misuse	(13,089.00)	4,196.00	(8,893.00)	4,197.00	(4,696.00)		(4,696.00)		(4,696.00)		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 EHS.	
Reserves	Public Health Transition Grant	(29,204.73)		(29,204.73)		(29,204.73)		(29,204.73)		(29,204.73)		To offset pressures in 2016/17	
Reserves	Legal Reserve	(104,168.40)		(104,168.40)		(104,168.40)		(104,168.40)		(104,168.40)		For standards investigations and Legal Staffing	Fully committed
Reserves	Customer Services & Benefits	(271,275.35)	55,000.00	(216,275.35)	50,000.00	(166,275.35)	50,000.00	(116,275.35)	50,000.00	(66,275.35)		To support additional staffing costs as a result of Welfare Reform changes and to support delay in implementing restructure 2016/17	
Reserves	ICT Equipment Reserve	(197,500.00)	72,929.00	(124,571.00)	99,221.00	(25,350.00)	25,350.00	0.00		0.00		Development of the App, costs of CRM and to support schools pricing model in 16/17 & 17/18	
Reserves	Telford Loyalty Card Scheme	(26,203.34)	13,203.34	(13,000.00)		(13,000.00)		(13,000.00)		(13,000.00)		To fund costs associated with the TLC card.	
Reserves	Member Dvpt Reserve	(5,000.00)		(5,000.00)		(5,000.00)		(5,000.00)		(5,000.00)		To be spent on training and equipment as required	

Appendix 9 Ctd. Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	Actual Bal April 2016		April 2017 Opening		April 2018 Opening		April 2019 Opening		April 2020 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2016	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	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20			
Reserves	Coalbrookdale Water Course	(128,658.65)	10,000.00	(118,658.65)	10,000.00	(108,658.65)	50,000.00	(58,658.65)	50,000.00	(8,658.65)	Coalbrookdale Water course drawdown as and when required each year.	This is a commuted sum for Coalbrookdale 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	Waste	(519,402.00)	519,402.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	This is to fund the contract termination costs payable to TWS linked to the early implementation of 2 CRC sites in 2016/17.		
Reserves	Environmental Pressures	(1,265,490.98)	634,995.00	(630,495.98)	400,000.00	(230,495.98)	230,495.98	0.00	0.00	0.00	This includes £800k of Pride funding for 2016/17 and PETS		
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	This needs to be held for costs we will incur in future years, although they are unknown at this point in time.	
Reserves	Development Planning System - changed descriptor from Budget Strategy Reserve for 16/17	(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)	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.	Plan to move unspent to legal costs	
Reserves	Capacity Fund - Skills Analysis	(14,856.00)	14,856.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Research of skills gaps surveys		
Reserves	Capacity Fund - Targeted Marketing Campaign	(11,250.34)	11,250.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Destination Telford .	Fully committed in 16/17, supplementing Destination Telford.	
Reserves	Capacity Fund - First Point for Business			0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Fund Balances	Destination Telford	(168,114.15)	139,000.00	(29,114.15)	29,114.15	0.00	0.00	0.00	0.00	0.00	Destination Telford .	Committed in 16/17 and ongoing, supplementing Destination Telford.	
Reserves	Growth Hub development	(10,045.95)		(10,045.95)		(10,045.95)		(10,045.95)		(10,045.95)			
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.	Committed to the 2016/17 position	
Reserves	Development Control Highways	(52,952.76)	52,952.76	0.00	0.00	0.00	0.00	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	Environmental Services Gen Reserve	(141,000.00)	141,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Granville House Refurb fund £16k, Eastern Primary Clean £25k, Cleaning of drains and gullies £25k, Drainage schemes £30k, road sweeping £30k, Castlefields Way £15k.		
Reserves	Leisure Grant Holding Account	(34,820.27)		(34,820.27)		(34,820.27)		(34,820.27)		(34,820.27)		Committed to in year position	
Reserves	Sponsorship Fund			0.00	0.00	0.00	0.00	0.00	0.00	0.00		Funding for Apprentice.	
Reserves	Local Plan Enquiry	(221,208.03)		(221,208.03)		(221,208.03)		(221,208.03)		(221,208.03)	Public Examination of Local Plan	Enquiry due to take place November 2016 but delayed so costs not yet known	
Reserves	Planning Appeal costs	(46,623.50)	30,280.00	(16,343.50)	16,343.50	0.00	0.00	0.00	0.00	0.00	Set aside for legal costs associated with planning appeals		
Reserves	Waste Contract Sinking Fund	(1,863,485.68)	376,700.00	(1,486,785.68)	277,687.51	(1,209,098.17)		(1,209,098.17)		(1,209,098.17)	Enable the ongoing management of new Waste contract.	Fully committed for new Waste contract.	
Reserves	Pride in Your Community	(301,832.58)	281,833.00	(19,999.58)		(19,999.58)		(19,999.58)		(19,999.58)	Fully committed for Pride		

Appendix 9 Ctd. Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	Actual Bal April 2016		April 2017 Opening		April 2018 Opening		April 2019 Opening		April 2020 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2016	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	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20			
Reserves	Grounds & Cleansing Contract	(150,000.00)	150,000.00	0.00		0.00		0.00		0.00		To fund initial data capture work required for new grounds cleansing contract. Spend to be incurred in 2016/17	
Reserves	Telford Town Park Commuted Sums	(19,990.00)		(19,990.00)		(19,990.00)		(19,990.00)		(19,990.00)		Balance to be built up over 10 years to fund management and maintenance plan for further ten years after 2020.	
Reserves	Parish Environmental Teams	(30,167.20)	30,167.20	0.00		0.00		0.00		0.00		Balance of Parish Contribution to scheme to fund materials/works.	Expected draw down against parish material spend and additional apprentice costs over and above Parish £5k contribution.
Reserves	Public Realm	(7,880.80)	7,880.80	0.00		0.00		0.00		0.00		Member/Parish council contributions received relating to works to be completed in 16/17	
Reserves	Capital grant funding held as a reserve	(579,300.10)	579,300.10	0.00		0.00		0.00		0.00		Committed to funding the capital programme	
Reserves	Family Nurse Partnership Monies	(20,000.00)	20,000.00	0.00		0.00		0.00		0.00		Monies received from CCG to support Safeguarding initiative in relation to Family Nursing	
Reserves	Transport	(168,830.00)	40,000.00	(128,830.00)	40,000.00	(88,830.00)	28,830.00	(60,000.00)		(60,000.00)		Costs for purchase of Sat Nav system for Fleet vehicles and logical system change and for replacement vehicles and adaptations and for Transport work in Commissioning	Reserve to be allocated between SDUs
Reserves	Transport Review Reserve			0.00		0.00		0.00		0.00			
Reserves	SEN Review Reserve	(100,000.00)	45,000.00	(55,000.00)	55,000.00	0.00		0.00		0.00		To fund additional costs associated with review and introduction of EHCP including external support	
Reserves	EHS Transformation	(92,678.10)	18,635.00	(74,043.10)	74,043.10	0.00		0.00		0.00		To support new model and transformation of EHS	
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)		(9,351.81)		Supports charitable housing options e.g Manning Place & KIP project	
Reserves	New Technology	(140,009.92)		(140,009.92)		(140,009.92)		(140,009.92)		(140,009.92)		Committed to Financial Management system development	
Reserves	Catering Control Account	(39,425.42)	20,000.00	(19,425.42)	19,425.42	0.00		0.00		0.00		Funding to Support Lets Cook Project and other initiatives if required	To be kept under review
reserves	Organisational Improvement Fund	(6,145.12)		(6,145.12)		(6,145.12)		(6,145.12)		(6,145.12)		To fund Organisational Improvement Programme	
Reserves	Cooperative Council Initiatives	(19,867.95)	5,000.00	(14,867.95)	5,000.00	(9,867.95)	5,000.00	(4,867.95)	4,867.95	0.00		To pump prime new income initiatives	
Reserves	Mystery Shopper Exercise	(560.00)	560.00	0.00		0.00		0.00		0.00		Committed	
Reserves	Library Self Service Facilities	(6,824.73)	6,824.73	0.00		0.00		0.00		0.00		Used to fund replacement of public access PC's within Libraries, set up and Internet Cafe and support Library Self Serve facilities. This will be required to support the transfer of Library services to Parishes.	
Reserves	Crisis Assistance Reserve	(111,244.99)	96,963.00	(14,281.99)	14,281.99	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	0.00		0.00		0.00		0.00		For replacement equipment	
Reserves	Corporate Communications Reserve	(18,297.20)	12,247.00	(6,050.20)		(6,050.20)		(6,050.20)		(6,050.20)		To fund Gov Connect and training costs.	
Reserves	People Services Reserve	(7,437.95)		(7,437.95)		(7,437.95)		(7,437.95)		(7,437.95)		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)		IEWM Grant to fund training costs	
Reserves	Register Office	(137.71)	137.71	0.00		0.00		0.00		0.00		£4k for replacement headstones and the balance is for back scanning of registration documents	
Reserves	Finance	(50,747.62)		(50,747.62)		(50,747.62)		(50,747.62)		(50,747.62)		To provide specialist advice, additional hours and support for Finance	
Reserves	Revenues Reserve	(160,000.00)		(160,000.00)		(160,000.00)		(160,000.00)		(160,000.00)		To provide additional support to the Revenues Service	
Reserves	Modern Apprentice Reserve	(75,000.00)	15,000.00	(60,000.00)	15,000.00	(45,000.00)	15,000.00	(30,000.00)	15,000.00	(15,000.00)		To fund modern apprentices across the 2 accountancy teams (no base budget).	
Reserves	Commercial Development Reserve	0.00	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	(60,000.00)		(60,000.00)	30,000.00	(30,000.00)	30,000.00	0.00		0.00		Set aside to provide support for any technical advice needed	
Reserves	Library Book Fund			0.00		0.00		0.00		0.00		For the purchase of new books in Southwater	

Appendix 9 Ctd. Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	Actual Bal April 2016		April 2017 Opening		April 2018 Opening		April 2019 Opening		April 2020 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2016	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	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20			
Reserves	Land Charges	(96,255.00)		(96,255.00)		(96,255.00)		(96,255.00)		(96,255.00)		To support the pricing review of Land Charges. This is likely to be used to support the costs of litigation	
Reserves	Care & Enablement Reserve	(70,785.00)		(70,785.00)		(70,785.00)		(70,785.00)		(70,785.00)		To support restructure proposals	
Reserves	Co Operative Council & Commercial Projects Fund-Reserve	(55,071.01)	40,000.00	(15,071.01)	15,071.01	0.00		0.00		0.00		To be used for 16/17 Commercial projects - and other issues Wellington Health Suite and Private Wire feasibility	
Reserves	Transformation Posts Reserve	(165,184.26)	14,289.41	(150,894.85)	98,000.00	(52,894.85)	52,894.85	0.00		0.00		To support transformation of EHS and delivery of new Target operating model	
reserves	Public Health Grant	(178,118.16)		(178,118.16)		(178,118.16)		(178,118.16)		(178,118.16)		Fully Committed for use in 2016/17 - ringfenced for Public Health purposes	
Reserves	Joint Arrangement			0.00		0.00		0.00		0.00			
Reserves	Early Help Partnership	(69,263.53)		(69,263.53)		(69,263.53)		(69,263.53)		(69,263.53)		Local Advisory Board Development – locality working. To build capacity within the voluntary sector to deliver the Healthy Child Programme, Children Centre Core Purpose and activity to support school readiness (as directed by the Early Help Partnership Board and in response to the recent Early Help and Support Restructure)	
Reserves	Childrens Services Reserves - Early Intervention	(79,157.19)	79,157.19	0.00		0.00		0.00		0.00		Used to offset 16/17 position	
Reserves	BCF Risk Reserve	(200,590.97)	132,121.00	(68,469.97)	68,469.97	0.00		0.00		0.00		To support development and transitional costs of such developments within BCF and to offset bottom line 2016/17	
Reserves	Change Programme	(141,384.62)	50,159.00	(91,225.62)	91,225.62	0.00		0.00		0.00		To support work on CIP and Target Operating Model changes including locality working.	
Reserves	ICT Infrastructure	0.00		0.00		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	(90,347.50)	36,578.00	(53,769.50)	53,769.50	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. As part of restructured workforce.Changes (as agreed with CCG) in relation to brokerage and CHC referrals also require training	
Reserves	Innovation fund	(195,000.00)	106,000.00	(89,000.00)	89,000.00	0.00		0.00		0.00			
Reserves	Revitalise Fund (Pride In Your High Street)	(800,000.00)	164,173.00	(635,827.00)	635,827.00	0.00		0.00		0.00			
Reserves	Creative Development	(25,783.46)		(25,783.46)		(25,783.46)		(25,783.46)		(25,783.46)			
Reserves	Time for Me offer	(23,610.50)		(23,610.50)		(23,610.50)		(23,610.50)		(23,610.50)			
Reserves	Leisure/Aspirations Invest to Save Funding	(130,912.02)		(130,912.02)		(130,912.02)		(130,912.02)		(130,912.02)		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.	No budgeted provision
Reserves	Tennis Centre Sinking Fund			0.00		0.00		0.00		0.00		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.	
Reserves	Procurement Advice reserve	(29,561.00)	0.00	(29,561.00)	29,561.00	0.00		0.00		0.00		For GPC Advice & Procurement systems	
Reserves	World Heritage Lottery Fund	(5,000.00)	5,000.00	0.00		0.00		0.00		0.00		Now agreed with IGMT	
Reserves	Young Persons Substance Misuse	(74,891.17)	12,000.00	(62,891.17)	62,891.17	0.00		0.00		0.00		funding of a peer support and mentoring offer for children and young people with drug and alcohol problems	
Reserves	Carers Services	(29,500.24)	29,500.24	0.00		0.00		0.00		0.00		For 16/17 position	
Reserves	Accommodation	(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)		To be used to support Accommodation Strategy	
Total Specific Earmarked Service Balances		(12,054,802.01)	5,075,378.81	(6,979,423.20)	2,661,846.86	(4,317,576.34)	600,571.22	(3,717,005.12)	273,120.40	(3,443,884.72)			
Overall Total		(78,321,880.22)	7,791,788.70	(70,530,091.52)	5,079,629.46	(65,450,462.06)	2,381,958.70	(63,068,503.36)	1,049,449.76	(62,019,053.60)			