

APPENDIX 5 - Projected Usable Balances at 1 April 2022

		Balance at 1 April 2022 £m
Total Reserves and Balances		62.48
Less Commitments/Earmarked Funds:		
School Funds	Balances held on behalf of schools; therefore not available to the Council	- 4.69
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	- 0.07
Grant funding	Grant funding received and fully committed in the budget strategy	- 0.76
Insurance Reserves	Required to cover policy excesses and other costs such as claims prior to 1998 (unitary)	- 2.90
Hadley PFI Sinking Fund	Based on funding model; fully committed equalisation fund	- 0.78
Other Corporate Items	For Example ITS/Capacity Fund, severance fund	- 8.54
Single Status	Provision for equal pay settlement	- 11.92
Other Provisions	For example Bad Debt Provision and Pride Funding Reserve	- 6.15
Specific Earmarked Service Balances	Residual balances held by services following a rigorous review of balances undertaken	- 2.65
Residual General Working Balances		24.03
Made up of:		
One Off Funds	Identified to support the Medium Term Budget Strategy	19.22
One Off Funds	General/Special Fund Balances	4.81
		24.03
Required to meet the 2019/20 budget gap		(2.96)
Residual Balance		21.07
Made up of:		21.07
One Off Funds	Identified to support the Medium Term Budget Strategy	16.26
One Off Funds	General/Special Fund Balances	4.81
		21.07

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2018 Opening		April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2018	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022			
General / Special Fund Balances													
Special Fund Bals	Special Fund Balance	(755,943.31)		(755,943.31)		(755,943.31)		(755,943.31)		(755,943.31)		Working balance	Sufficient
General Fund Bals	General Fund Balance	(4,051,446.20)		(4,051,446.20)		(4,051,446.20)		(4,051,446.20)		(4,051,446.20)		General Fund Working Balance	Forms part of minimum level of balances required
Reserves	Budget Strategy Reserve	(13,886,494.32)	4,334,000.00	(9,552,494.32)		(9,552,494.32)		(9,552,494.32)		(9,552,494.32)		Feeds into budget strategy	
Total General / Special Fund Balances		(18,693,883.83)	4,334,000.00	(14,359,883.83)	0.00	(14,359,883.83)	0.00	(14,359,883.83)	0.00	(14,359,883.83)	0.00		
Specific Commitments not Available													
Reserves	Council Tax Reserve Fund	(3,574,000.00)	(1,944,000.00)	(5,518,000.00)		(5,518,000.00)		(5,518,000.00)		(5,518,000.00)		Drawn down balance from Collection fund surplus.	Feeds into budget strategy
Coll Fund	Collection Fund Surplus	(2,279,774.12)	1,944,000.00	(335,774.12)		(335,774.12)		(335,774.12)		(335,774.12)		Estimated collection fund balance available to draw down in 18/19	
Reserves	Business Rates Equalisation Account	(2,500,000.00)	(500,000.00)	(3,000,000.00)		(3,000,000.00)		(3,000,000.00)		(3,000,000.00)		To fund any business rates volatility / impact of changes to the retained rates system	
Reserves	Capital Funding Reserve	(1,405,250.58)	482,061.45	(923,189.13)	695,000.00	(228,189.13)		(228,189.13)		(228,189.13)		Fully Committed to capital programme	
Reserves	Environmental Mtce Programme	(2,218,501.48)	1,443,460.92	(775,040.56)	775,040.56	0.00		0.00		0.00		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	(156,393.56)	17,293.00	(139,100.56)	50,000.00	(89,100.56)	50,000.00	(39,100.56)	39,100.56	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	(21,540.00)	(6,050.00)	(27,590.00)	(24,080.00)	(51,670.00)	(24,080.00)	(75,750.00)	(24,080.00)	(99,830.00)		Reserve to fund future cost of replacement panels	Value set as per the Business model
Reserves	Severance Fund	(2,750,000.00)	1,500,000.00	(1,250,000.00)		(1,250,000.00)		(1,250,000.00)		(1,250,000.00)		Fund set up to meet the one off costs of redundancies arising from restructures in order to deliver ongoing savings	Monitored as restructures progress; the Council also has the ability to capitalise costs associated with service transformation which will be utilised.
Provision	Redundancy Provision	(486,878.48)		(486,878.48)		(486,878.48)		(486,878.48)		(486,878.48)		Specific provision to meet one off costs associated with the Council re-structure - relates to those who had received notification of redundancy at 31 March. A new provision is created each year	Fully committed.
reserves	Pride in Your Community - Funding Reserve	(3,720,390.00)	434,000.00	(3,286,390.00)	434,000.00	(2,852,390.00)	434,000.00	(2,418,390.00)		(2,418,390.00)		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	(2,447,305.93)		(2,447,305.93)		(2,447,305.93)		(2,447,305.93)		(2,447,305.93)		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	(711,522.96)	100,000.00	(611,522.96)	0.00	(611,522.96)		(611,522.96)		(611,522.96)		Approved to support the Voluntary Sector/Partnership working	
School Bals	School Balances	(3,788,141.97)	1,000,000.00	(2,788,141.97)	1,000,000.00	(1,788,141.97)	1,000,000.00	(788,141.97)		(788,141.97)		This represents school balances held by the LA 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.) This balance includes the balances on the collective self insurance schemes (supply, maternity and theft and vandalism) that T&W offers to maintained schools, previously held on YFAB, YFAC and YFAD. Premiums are renewed annually to ensure that they are broadly in line with costs, but there are inevitable in-year variations, leading to year end balances.	
Provision	Single Status - DSG and Schools	(3,760,413.98)	0.00	(3,760,413.98)	500,000.00	(3,260,413.98)		(3,260,413.98)		(3,260,413.98)		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. Discussed with schools forum using some or all of the £642K provision for single status, centrally top-sliced from DSG in 2008/09 and 2009/10, to clear any DSG deficit at the end of 2018/19 (in the context of pressures on high needs DSG). £500,000 assumed for this in 2019/20.
Reserves	Local Safeguarding Board	(34,689.84)	10,000.00	(24,689.84)	10,000.00	(14,689.84)	5,000.00	(9,689.84)	5,000.00	(4,689.84)		T&W Share of Partnership reserve to support the work of the Local Safeguarding Board	
Reserves	SDG Balances	0.00	1,000.00	1,000.00	334.83	1,334.83		1,334.83		1,334.83		School Development Group Fund - monies used to support development of Learning Communities by schools	Balance held on behalf of schools.

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2018 Opening		April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2018	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022			
Reserves	Early Years	(120,830.59)	25,000.00	(95,830.59)	25,000.00	(70,830.59)	25,000.00	(45,830.59)	25,000.00	(20,830.59)	ring fenced fund for PVI early years sector used to pay for refurb and R&M on early years provision	reasonable	
Reserves	Early Years	(99,151.72)	30,000.00	(69,151.72)	39,151.72	(30,000.00)	30,000.00	0.00	0.00	0.00	To sustain existing nursery provisions in key areas of need		
Reserves	Hadley PFI Sinking Fund	(1,334,229.70)	50,000.00	(1,284,229.70)	100,000.00	(1,184,229.70)	180,000.00	(1,004,229.70)	220,000.00	(784,229.70)	Equalisation account relating to Hadley PFI	Based on the funding model - fully committed	
Reserves	Invest to Save Reserve	(91,087.00)	91,087.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed to support Workforce Training re Safeguarding and Early Intervention .		
Reserves	PIP Reserve Contribution Account	(380,169.05)	152,200.00	(227,969.05)	75,000.00	(152,969.05)	75,000.00	(77,969.05)	75,000.00	(2,969.05)	Reserve to be used to aid with the ongoing rationalisation of the PIP resulting pressures on Income and Service Charge voids.		
Reserves	Dilapidations - PIP	(169,791.40)	77,000.00	(92,791.40)	92,791.40	0.00	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.		
Reserves	Granville House	(1,177.80)		(1,177.80)		(1,177.80)		(1,177.80)		(1,177.80)	To be utilised as part of accommodation strategy		
Provision	Land Charges Provision	(19,470.00)		(19,470.00)		(19,470.00)		(19,470.00)		(19,470.00)	Created to cover litigation costs; settlement finalised and awaiting final costs.		
Total Specific Commitments		(43,987,741.68)	4,907,052.37	(39,080,689.31)	3,772,238.51	(35,308,450.80)	1,774,920.00	(33,533,530.80)	340,020.56	(33,193,510.24)			
Specific Earmarked Balances Identified as Risks													
Debtors	Bad Debt Provision	(3,727,532.58)		(3,727,532.58)		(3,727,532.58)		(3,727,532.58)		(3,727,532.58)	To cover bad debts	Level based on formula	
Reserves	Corporate Capacity / Invest to Save Fund	(8,415,407.14)	1,300,000.00	(7,115,407.14)	2,800,000.00	(4,315,407.14)	2,800,000.00	(1,515,407.14)		(1,515,407.14)	Various initiatives to build capacity and provide funding to deliver future savings. Includes support to partner organisations who take on the delivery of services.		
Reserves/Provision/Creditor	Insurance Funds	(223,093.29)		(223,093.29)		(223,093.29)		(223,093.29)		(223,093.29)	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	(229,525.38)		(229,525.38)		(229,525.38)		(229,525.38)		(229,525.38)	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	Treasury Equalisation fund	(1,150,000.00)		(1,150,000.00)		(1,150,000.00)		(1,150,000.00)		(1,150,000.00)	To mitigate the impact of interest rate fluctuations		
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		
Total Specific Earmarked Balances Identified as Risks		(14,690,407.17)	1,375,000.00	(13,315,407.17)	2,875,000.00	(10,440,407.17)	2,875,000.00	(7,565,407.17)	75,000.00	(7,490,407.17)			
Specific Earmarked Service Balances													
Reserves	Elections Equalisation Reserve	(163,978.91)	(42,000.00)	(205,978.91)	205,978.91	0.00	0.00	0.00	0.00	0.00	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	Confirm System Reserve	(100,000.00)	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To support additional costs incurred in the implementation of the Confirm System in 2018/19		
Reserves	Highways Consultation Reserve	(40,000.00)	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Consultation costs to be incurred in 2018/19		
Reserves	Bridge Bank - The Gorge Reserve	(50,000.00)	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To cover additional costs of rectifying the void in the Gorge in 2018/19		
Reserves	Madeley Sports Hub (3 g pitch)	(389,390.43)	389,390.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Madeley Court 3G pitch - to complete this		
Reserves	50th Anniversary Events	(120,579.77)		(120,579.77)		(120,579.77)		(120,579.77)		(120,579.77)			
Reserves	Estate Car parking	(1,054,146.19)	754,146.00	(300,000.19)	300,000.19	0.00	0.00	0.00	0.00	0.00	Funding to support Pride Programme		
Reserves	Footway Programme Funding	(1,012,972.96)	1,012,972.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Funding to support Pride Programme		
Reserves	Destination Telford Funding	(275,000.00)	275,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Reserves	ICT impact of GDPR	(100,000.00)	0.00	(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)	Provision for potential cost implications on		
Reserves	Safer School Routes	(600,000.00)	0.00	(600,000.00)		(600,000.00)		(600,000.00)		(600,000.00)	development of Safer Routes to School		
Reserves	Road Signage	(200,000.00)	0.00	(200,000.00)		(200,000.00)		(200,000.00)		(200,000.00)	Programme of additional		

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2018 Opening		April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2018	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022			
Reserves	Sporting Events	(100,000.00)	0.00	(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)		Funds to support new sporting events to	
Reserves	Libraries	(100,000.00)	0.00	(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)		To extend opening hours at Southwater on	
Reserves	CSE Funding Reserve	(350,000.00)	350,000.00	0.00	(500,000.00)	(500,000.00)	500,000.00	0.00		0.00		CSE Inquiry Funding Reserve	
Reserves	Single Status Project Team	(225,250.30)	20,000.00	(205,250.30)	150,000.00	(55,250.30)	150,000.00	94,749.70		94,749.70		Required to fund single status project work (including legal and consultancy costs) and preparation for implementation	
Reserves	Community Right to Challenge	(8,547.00)		(8,547.00)		(8,547.00)		(8,547.00)		(8,547.00)		Funding to support any additional cost arising	
Reserves/Provision	Balance Control Mechanism / Residual balances from closed schools	(167,458.49)	50,000.00	(117,458.49)	50,000.00	(67,458.49)	50,000.00	(17,458.49)	17,458.49	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. £50,000 of this assumed to be used in 2018/19 based on £24K for Windmill Primary's deficit following conversion and any deficit in excess of the balance on YFAS School Reorganisation Reserve for Charlton.
Reserves	Early Help Plan	(48,239.90)	48,239.90	0.00		0.00		0.00		0.00		Required to Support Early Help Action Plan, employment of an additional BSO.	
Reserves	Joint Commissioning Balance	(26,438.59)	10,000.00	(16,438.59)	16,438.59	0.00		0.00		0.00		To support ongoing structure to deliver savings in key areas	
Reserves	Childrens Services	(501,143.80)	501,143.80	0.00		0.00		0.00		0.00		General safeguarding reserve	£500,000 arising from a contingency contribution from the 2017/18 budget, drawn upon in 2018/19 to offset overspends on safeguarding budgets.
Reserves	Safer Communities cwfd	(19,835.49)	10,000.00	(9,835.49)	9,835.49	0.00		0.00		0.00		Committed to fund CCTV	
Reserves	Youth Projects Support	(109,876.05)	85,000.00	(24,876.05)	24,876.05	0.00	0.00	0.00		0.00		Funding of various posts within the service	
Reserves	Education Welfare Balance	(44,967.89)	10,000.00	(34,967.89)	10,000.00	(24,967.89)	10,000.00	(14,967.89)	10,000.00	(4,967.89)		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	(429,628.90)	429,628.90	0.00		0.00		0.00		0.00		Monies carried forward as a reserve against the possible unfavourable balance on schools conversions to academy status.	2018/19 call on reserve is based upon Charlton's expected sponsored conversion during 2018/19 with a closing deficit likely to be at a similar level to this reserve.
Reserves	PCT monies	(186,928.18)	40,000.00	(146,928.18)	65,000.00	(81,928.18)	40,000.00	(41,928.18)		(41,928.18)		Monies committed to specific areas of work as per agreement	
Reserves	Transforming Social Care Grant	(47,977.82)	0.00	(47,977.82)	47,977.82	0.00	0.00	0.00		0.00		Funds posts supporting the transformation of ASC	
Reserves	Young Persons Substance Misuse	(9,832.50)	9,832.50	0.00	0.00	0.00	0.00	0.00		0.00		Used to offset other one off commitments	
Reserves	Public Health Transition Grant	(29,204.73)	0.00	(29,204.73)	0.00	(29,204.73)	0.00	(29,204.73)	0.00	(29,204.73)		To be spent on Public Health	
Reserves	Legal Reserve	(229,225.40)	152,882.00	(76,343.40)	76,343.40	0.00	39,423.40	39,423.40		39,423.40		For standards investigations and Legal Staffing	
Reserves	Customer Services & Benefits	(437,936.92)	150,327.00	(287,609.92)	227,000.00	(60,609.92)	60,609.92	0.00		0.00		To support additional staffing costs as a result of Welfare Reform changes and to support delivery of savings in 2019/20	
Reserves	Member Dvpt Reserve	(5,000.00)	0.00	(5,000.00)	2,500.00	(2,500.00)		(2,500.00)		(2,500.00)		To be spent on training and equipment as required	
Reserves	Coalbrookdale Water Course	(148,658.65)	50,000.00	(98,658.65)	0.00	(98,658.65)		(98,658.65)		(98,658.65)		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	Environmental Pressures	(367,788.61)	367,788.61	0.00	0.00	0.00		0.00		0.00		Fully committed	
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	Sums held on behalf of others	(9,810.45)	9,810.45	0.00		0.00		0.00		0.00		Balance to fund R&M at SGCT properties as and when required.	

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2018 Opening		April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2018	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022			
Reserves	Development Planning System	(100,000.00)	100,000.00	0.00		0.00		0.00		0.00		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 offset any Planning income pressures in future years.
Reserves	Capacity Fund - Skills Analysis	(14,856.00)	0.00	(14,856.00)	14,856.00	0.00		0.00		0.00		Research of skills gaps surveys in 19/20	
Reserves	Capacity Fund - Targeted Marketing Campaign	(22,055.34)	10,805.00	(11,250.34)	11,250.34	0.00		0.00		0.00		Destination Telford plus 17/18 year end bids for Growth Hub website build and WiFi upgrade £10k in 18/19.	Fully committed in 19/20, supplementing Destination Telford.
Fund Balances	Destination Telford	(25,069.41)	25,069.41	0.00		0.00		0.00		0.00		Destination Telford .	Committed in 18/19.
Reserves	Environmental Services Gen Reserve	(25,000.00)	25,000.00	0.00		0.00		0.00		0.00		Eastern Primary Clean £25k undertaken in 18/19	
Reserves	Cashless Catering	(158,750.80)	96,750.00	(62,000.80)	62,000.80	0.00		0.00		0.00		Reserve to fund Cashless catering upgrade and mitigate inflation increase in Catering food costs.	
Reserves	Sponsorship Fund	(86,909.26)	0.00	(86,909.26)	0.00	(86,909.26)	0.00	(86,909.26)	0.00	(86,909.26)		Contributions from external organisations for specific purposes	
Reserves	Local Plan Enquiry	(87,641.00)	87,641.00	0.00		0.00		0.00		0.00		Public Examination of Local Plan	Enquiry completed in 2017. Awaiting final invoices in 18/19.
Reserves	Planning Appeal costs	(46,623.50)	46,623.50	0.00		0.00		0.00		0.00		Set aside for legal costs associated with planning appeals.	There is no revenue budget available for these costs and therefore balance is required to reduce revenue pressure. Fully committed in 18/19.
Reserves	Definitive Mapping Fund	(1,115.71)	1,115.71	0.00		0.00		0.00		0.00		Set aside to fund Technician post up to Sept 2018.	Fully applied in 18/19.
Reserves	Youth Unemployment	(583,045.98)	310,890.00	(272,155.98)	272,155.98	0.00		0.00		0.00		Reserve created to extend Tackling Youth unemployment up to March 2020.	
Reserves	Town Park Reserve	(21,333.33)	21,333.33	0.00		0.00		0.00		0.00		Bandstand development and Water area filter.	
Reserves	Bus Subsidy Reserve	(250,000.00)	110,000.00	(140,000.00)	70,000.00	(70,000.00)	70,000.00	0.00		0.00		To fund subsidised bus routes	
Reserves	Housing Investment Programme	(246,056.57)	28,000.00	(218,056.57)	28,000.00	(190,056.57)	28,000.00	(162,056.57)	28,000.00	(134,056.57)		Reserve for Housing investment costs council side.	
Reserves	HCA Liability Fund	(5,920,448.58)	1,500,000.00	(4,420,448.58)		(4,420,448.58)		(4,420,448.58)		(4,420,448.58)		Use of Profit share for invest to save bids and other capital projects as they come up. Includes liability monies of £4m	to be invested to create a revolving fund for liabilities
Reserves	Waste Contract Sinking Fund	(1,228,611.95)	342,615.00	(885,996.95)	392,000.00	(493,996.95)		(493,996.95)		(493,996.95)		Enable the ongoing management of new Waste contract.	Fully committed for new Waste contract.
Reserves	Pride in Your Community	(91,167.28)	91,167.28	0.00		0.00		0.00		0.00		Fully committed for Pride	
Reserves	Grounds & Cleansing Contract	(149,640.00)	149,640.00	0.00		0.00		0.00		0.00		To support the re-procurement of the Highways contract and Grounds & Cleansing contract. Will be used in 2018/19 for Legal, Commercial and Finance Support	
Reserves	Telford Town Park Commuted Sums	(59,970.00)	(19,990.00)	(79,960.00)	(19,990.00)	(99,950.00)	(19,990.00)	(119,940.00)	(19,990.00)	(139,930.00)		Balance to be built up over 10 years to fund management and maintenance plan for further ten years after 2020.	
Reserves	Parish Environmental Teams	(465,172.04)	465,172.04	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	Campaigns and Marketing	(219,360.96)	29,174.64	(190,186.32)	32,846.00	(157,340.32)		(157,340.32)		(157,340.32)		Funding to support pride programme	
Reserves	Capital grant funding held as a reserve	(728,691.46)	728,691.46	0.00		0.00		0.00		0.00		Committed to funding the capital programme. This is not the whole balance on the code	

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2018 Opening		April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2018	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022			
Reserves	Changing Futures	(14,185.00)	14,185.00	0.00		0.00		0.00		0.00		Monies received from CCG to support Safeguarding initiative in relation to Family Nursing	
Reserves	Transport	(28,000.00)	0.00	(28,000.00)	28,000.00	0.00		0.00		0.00		Transport project work in Commissioning	
Reserves	SEN Review Reserve	(100,000.00)	55,000.00	(45,000.00)	45,000.00	0.00		0.00		0.00		To fund additional costs associated with review and introduction of EHCP including external support and to enable additional resources to be allocated to the rapidly growing area of post 16-25 SEN	
Reserves	New Technology	(47,899.92)	5,000.00	(42,899.92)	10,000.00	(32,899.92)	10,000.00	(22,899.92)	10,000.00	(12,899.92)		Committed to Financial Management system development	
Reserves	Catering Control Account	(11,545.42)	11,545.42	0.00		0.00		0.00		0.00		Funding to Support Lets Cook Project and other initiatives if required.	Committed in 18/19.
reserves	Organisational Development Training Reserve	(406,695.26)	100,000.00	(306,695.26)	100,000.00	(206,695.26)	100,000.00	(106,695.26)		(106,695.26)		17/18 year end bids of which £13k Climbing wall, £25k Bunk beds, £24k Minibuses.	
reserves	Arthog Trading Provision	(62,000.00)	62,000.00	0.00		0.00		0.00		0.00			
Reserves	Pride 2 Reserve	17,932.05	(17,932.05)	0.00		0.00		0.00		0.00			
Reserves	Library Book Fund	(1,909.17)		(1,909.17)		(1,909.17)		(1,909.17)		(1,909.17)		Income from sale of books to be retained to support the book fund budget	
Reserves	Crisis Assistance Reserve	(81,244.99)	28,983.00	(52,261.99)	10,000.00	(42,261.99)	10,000.00	(32,261.99)	10,000.00	(22,261.99)		To support work on crisis assistance scheme including a grant to Just Credit union.	
Reserves	Graphic Design - PC Replacement Reserve	(4,959.69)		(4,959.69)		(4,959.69)		(4,959.69)		(4,959.69)		For replacement equipment	
Reserves	Corporate Communications Reserve	(6,050.00)		(6,050.00)		(6,050.00)		(6,050.00)		(6,050.00)		To fund Gov Connect and training costs.	
Reserves	Car parking Enforcement	(10,500.00)	10,500.00	0.00		0.00		0.00		0.00		To support CPE	
Reserves	Delivery & Planning Reserve	(62,497.26)		(62,497.26)		(62,497.26)		(62,497.26)		(62,497.26)		IEWM Grant to fund training costs	
Reserves	Finance	(108,099.81)		(108,099.81)	9,190.00	(98,909.81)	98,909.81	0.00		0.00		Funding for Senior Accountant and Accountant posts until 31.03.21	
Reserves	Modern Apprentice Reserve	(20,000.00)	7,000.00	(13,000.00)	7,000.00	(6,000.00)	6,000.00	0.00		0.00		To fund modern apprentices across the 2 accountancy teams (no base budget).	
Reserves	Treasury Management Reserve	(30,000.00)	15,000.00	(15,000.00)	15,000.00	0.00		0.00		0.00		Set aside to provide support for any technical advice needed	
Reserves	Revenues Reserve	(160,000.00)	52,180.00	(107,820.00)	58,850.00	(48,970.00)	35,000.00	(13,970.00)	13,970.00	0.00		To fund 2 posts in staffing budget and one off additional Northgate costs	
Reserves	Resource Link Reserve	(80,000.00)	80,000.00	0.00		0.00		0.00		0.00		Committed for project costs incurred in 2018/19	
Reserves	Finance Income Equalisation Reserve	(44,279.00)		(44,279.00)		(44,279.00)		(44,279.00)		(44,279.00)		To support income shortfalls from conversion of schools to academies	
Reserves	Finance Workforce Development Reserve	(50,000.00)	10,000.00	(40,000.00)	10,000.00	(30,000.00)	10,000.00	(20,000.00)	10,000.00	(10,000.00)		Training costs of Finance staff	
Reserves	HR Income Equalisation Reserve	(60,000.00)		(60,000.00)		(60,000.00)		(60,000.00)		(60,000.00)		To support income shortfalls from conversion of schools to academies and reduction in external income	
Reserves	Rights of Way Reserve	(74,600.00)	(35,670.00)	(110,270.00)	110,270.00	0.00		0.00		0.00		contributions to projects	
Reserves	Public Protection Reserve	(10,406.29)	10,406.29	0.00		0.00		0.00		0.00		Required to support revenue budget	
Reserves	High Street Challenge	(653,292.10)	653,292.10	0.00		0.00		0.00		0.00		To support Pride programme. Partly funded by PRU	£653k to fund WCPS, £68K AHAF
Reserves	PCT Contribution to Health Hub	(30,000.00)	30,000.00	0.00		0.00		0.00		0.00		To fund channel shift costs	
Reserves	Co Operative Council & Commercial Projects Fund- Reserve	(47,250.26)	4,000.00	(43,250.26)	43,250.26	0.00		0.00		0.00		To be used for Commercial projects - and other issues - Wellington Health Suite / Private Wire feasibility. May not be required until 19/20.	
Reserves	Fleet Reserve	(128,774.00)		(128,774.00)		(128,774.00)		(128,774.00)		(128,774.00)		To be used to purchase outright Bus in 18/19 and lease others.	
Reserves	Town Park - High Ropes	(26,855.65)	26,855.65	0.00		0.00		0.00		0.00		To fund the I2S High Ropes development.	Committed in 18/19.
Reserves	Child Sexual Exploitation	(6,480.00)	3,240.00	(3,240.00)	3,240.00	0.00		0.00		0.00		Used to fund support for CSE cases	
Reserves	Transformation Posts Reserve	(98,000.00)	51,870.00	(46,130.00)	18,595.00	(27,535.00)		(27,535.00)		(27,535.00)		To support transformation of ASC	
Reserves	Unaccompanied Asylum Seekers	(45,604.36)	45,604.36	0.00		0.00		0.00		0.00		All to be applied in 18/19 to offset costs incurred supporting unaccompanied asylum seekers	
Reserves	Community Engagement Reserve	(44,896.76)	44,896.76	0.00		0.00		0.00		0.00		Cities of Service grant and community engagement projects,	
Reserves	My Options	(66,624.35)	0.00	(66,624.35)	0.00	(66,624.35)	0.00	(66,624.35)		(66,624.35)		Used to support social work placements	
Reserves	Social Work Training Reserve	(19,020.71)	19,020.71	0.00		0.00		0.00		0.00		Fully Committed for use in future years - ringfenced for Public Health purposes	
reserves	Public Health Grant	(602,263.31)	382,861.00	(219,402.31)	200,464.00	(18,938.31)	6,704.00	(12,234.31)	12,234.31	(0.00)			
Reserves	University Students	(25,744.10)	15,744.10	(10,000.00)	10,000.00	0.00		0.00		0.00		To fund the training of students on placements with the LA.	Planned to spend existing reserve over next year or two but may receive further funding from universities for a similar purpose.
Reserves	Early Help Partnership	(61,763.53)	7,500.00	(54,263.53)	0.00	(54,263.53)	0.00	(54,263.53)	0.00	(54,263.53)		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)	Has to be spent on Public Health outcomes
Reserves	Change Programme	(139,280.71)	45,782.00	(93,498.71)	89,413.58	(4,085.13)	4,085.13	0.00		0.00		To support transformation of ASC	

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2018 Opening		April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2018	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022			
Reserves	Workforce Development	(18,654.00)	7,000.00	(11,654.00)	6,000.00	(5,654.00)	5,654.00	0.00	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. As part of restructured workforce. Training in relation to changes (as agreed with CCG) in relation to brokerage and CHC referrals	
Reserves	Winter Pressures	(125,000.00)	50,000.00	(75,000.00)	50,000.00	(25,000.00)	25,000.00	0.00	0.00	0.00	0.00	To meet any additional costs as a result of pressure on ASC and the hospitals	
Reserves	Care Bill Phase 2	(140,000.00)	48,451.00	(91,549.00)	72,660.00	(18,889.00)	18,889.00	0.00	0.00	0.00	0.00	Supports a number of posts within ASC	Limited funding
Reserves	Capacity Building Projects	(160,000.00)	84,565.00	(75,435.00)	75,435.00	0.00	0.00	0.00	0.00	0.00	0.00	To fund additional posts as and when required to meet capacity issues	
Reserves	Adults Safeguarding Board	(39,455.53)	31,335.08	(8,120.45)	6,318.00	(1,802.45)	0.00	(1,802.45)	(1,802.45)	(1,802.45)	(1,802.45)	Relates to any carryforward of the funding made by the Council as part of the arrangement with Partners - to be reinvested in the work of the Board.	
Reserves	S75 BCF Pool	(100,000.40)	100,000.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reinvestment of any underspend of the amount paid to the Council via the BCF pooled arrangement	
Reserves	BCF/TCP Section 75 Agreement Pooled Fund Reserve	(434,800.24)	68,296.60	(366,503.64)	151,000.00	(215,503.64)	200,000.00	(15,503.64)	15,503.64	(0.00)	(0.00)	In place for mitigation of any financial risks associated with BCF or TCP. Uncertainty around TCP funding transfers and pressure on BCF schemes to deliver target DTOC	A TCP placement due to complexity could be in the region of £200k per annum
Reserves	Childrens Grants	(1,926.80)	1,926.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Young Person's Grant	
Reserves	Safeguarding & Strategic Management	(100,000.00)	50,000.00	(50,000.00)	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00		
Reserves	Homelessness Prevention	(99,873.76)	56,380.00	(43,493.76)	43,493.76	0.00	0.00	0.00	0.00	0.00	0.00	Reserve to fund Homelessness prevention.	Committed in 18/19 & 19/20.
Reserves	Growth Hub Development	(10,045.95)	10,045.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Open book accounting arrangement for Growth Hub located at University of Wolverhampton.	
Reserves	Innovation fund	(107,308.85)	107,308.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund set aside to support promotions of High Streets and Local centres. Residual projects ongoing. Balance will be transferred to BDE.	
Reserves	Revitalise Fund (Pride In Your High Street)	(7,366.56)	7,366.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revitalise fund approved to for 2 rounds of bidding - full amount allocated.	Full value committed to fund Revitalise Fund bids.
Reserves	Creative Development	(25,783.46)	0.00	(25,783.46)	0.00	(25,783.46)	0.00	(25,783.46)	0.00	(25,783.46)	(25,783.46)	Fund set aside for new culture zone website and events	
Reserves	Time for Me offer	(12,887.29)	12,887.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Pooled budget relating to ongoing projects supporting Mental Health.	
Reserves	Leisure/Aspirations Invest to Save Funding	(170,237.59)	50,000.00	(120,237.59)	120,237.59	0.00	0.00	0.00	0.00	0.00	0.00	To fund the ongoing replacement of Leisure equipment.	No budgeted provision
Reserves	ICT Reserves & Provisions	(118,030.24)	86,842.00	(31,188.24)	31,188.24	0.00	0.00	0.00	0.00	0.00	0.00	Support Pricing model, various posts and contributions to capital.	Fully required.
Reserves	Tennis Centre Sinking Fund			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Reserves	Procurement Advice reserve	(29,561.00)	14,230.00	(15,331.00)	15,331.00	0.00	0.00	0.00	0.00	0.00	0.00	For GPC Advice & Procurement systems	
Reserves	TCP Commissioning Contribution	(37,325.00)	37,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contribution to the TCP Commissioning Team	
Reserves	World Heritage Lottery Fund	(5,000.00)	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Now agreed with IGMT	
Reserves	Young Persons Substance Misuse	(74,891.17)	0.00	(74,891.17)	0.00	(74,891.17)	0.00	(74,891.17)	0.00	(74,891.17)	(74,891.17)	funding of a peer support and mentoring offer for children and young people with drug and alcohol problems	Has to be spent on Public Health outcomes
Reserves	Street Games	(668.51)	668.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Grant funding	
Reserves	Culture	(11,179.07)	11,179.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To fund ongoing events	
Reserves	Carers Services	(29,500.24)	20,000.00	(9,500.24)	9,500.24	0.00	0.00	0.00	0.00	0.00	0.00	Supports delivery of future strategy-ie support for respite	
Reserves	Accommodation	(121,625.32)	101,000.00	(20,625.32)	20,625.32	0.00	0.00	0.00	0.00	0.00	0.00	To be used to support Accommodation Strategy. Plus £101k 17/18 year end bids for BiT held here and fully utilised in 18/19.	Committed in 19/20.
Total Specific Earmarked Service Balances		(23,697,385.68)	11,724,533.37	(11,972,852.31)	2,969,131.56	(9,003,720.75)	1,458,285.26	(7,545,435.49)	107,176.44	(7,438,259.05)			
Overall Total		(101,069,418.36)	22,340,585.74	(78,728,832.62)	9,616,370.07	(69,112,462.55)	6,108,205.26	(63,004,257.29)	522,197.00	(62,482,060.29)			