

Use of Balances and Reserves

DETAILED RESERVE MOVEMENTS

RSVE REF:		BUDGETBOOK 2009/10 £	REVISED 2009/10 £	ACTUAL 2009/10 £	VARIANCE 2009/10 £	NOTE
<u>USE OF BALANCES & RESERVES - SUMMARY</u>						
7301	Contributions to reserves - see detail below*	1,455,903	1,753,194	3,138,617	1,385,423	
8240	Contributions from reserves - see detail below **	(1,900,100)	(4,449,244)	(4,720,199.39)	(270,956)	
8248	Contributions from reserves to fund one off revenue - see detail below***	(878,600)	(741,850)	(1,086,024)	(344,174)	
8250	Contributions from reserves to fund revenue funded from capital under statute - see detail below****	0	0	(78,426)	(78,426)	
		(1,322,797)	(3,437,900)	(2,746,033)	691,867	
<u>* CONTRIBUTIONS TO RESERVES</u>						
BR02	Pension Reserve	150,000	150,000	150,000	0	Contribution to pension reserve to fund future pension and augmentation costs
BR05	IBS License Reserve	26,700	26,700	26,700	0	Contribution to fund cost of IBS licence paid up front
BR08	Grave Maintenance Reserve			323	323	Contribution to fund health & safety requirements
BR09	Cultural Development Reserve	10,900	8,329	8,329	0	Investment interest earned on capital receipt from the sale of the Axiom
BR09	Cultural Development Reserve			54,246	54,246	Contribution to fund future AG&M development
BR09	Cultural Development Reserve			25,915	25,915	Contribution to fund future Playhouse Theatre development
BR10	Business Growth Incentive Scheme (LABGI) Reserve		55,197	55,197	0	Contribution to LABGI Reserve in lieu of 2009/10 grant
BR10	Business Growth Incentive Scheme (LABGI) Reserve			10,000	10,000	Contribution to fund Neighbourhood Management
BR11	Housing Needs Assessment Reserve			37,000	37,000	Contribution in lieu of SHMA funds
BR12	House Survey Reserve	7,500	7,500	7,500	0	Contribution towards survey every 3 years
BR14	Flood Alleviation Reserve			146,477	146,477	Contribution to fund flood alleviation works
BR45	Joint Core Strategy Reserve		110,000	110,000	0	Contribution to fund the Joint Core Strategy with Tewkesbury and Gloucester
BR54	Legal Staff Reserve			16,350	16,350	Contribution to fund One Legal one-off costs
BR58	Civic Pride Reserve		86,400	156,936	70,536	Contribution to fund future project costs
BR61	PDG Reserve			500,375	500,375	Contribution to fund future PDG costs
BR63	Rent Allowances Equalisation Reserve		37,900	82,900	45,000	Contribution to fund future costs in lieu of additional administration grant
BR65	Licensing Fees Equalisation Reserve			11,700	11,700	Contribution to fund future costs of Taxi Marshalls
BR76	Elections Reserve	65,200	65,200	65,200	0	Contribution to fund future election costs
BR88	IT Repairs & Renewals Reserve	77,500	77,500	91,500	14,000	Contribution to fund IT replacement programme
BR89	Property Repairs & Renewals Reserve	593,000	593,000	593,000	0	Contribution to fund Planned Maintenance programme
BR91	Carry forward requests approved by CFO under delegated powers			253,500	253,500	Carry forward of budgets to fund expenditure in line with original budget - Appendix 6
BR92	Revenue Contribution to Capital Outlay (RCCO)	525,000	525,000	525,000	0	Contribution to capital reserve (subject to future review of capital financing strategy)
BS01	General Reserve	103	10,468	10,468	0	Transfer to General Balances
BS01	General Reserve			200,000	200,000	Contribution in lieu of Sourcing Strategy programme deferred to 2010/11
		1,455,903	1,753,194	3,138,617	1,385,423	
<u>** CONTRIBUTIONS FROM RESERVES</u>						
BR01	Single Status Reserve	(28,300)	(28,300)	(28,300)	0	Contribution to fund transitional costs of single status
BR01	Single Status Reserve		(277,600)	(277,600)	0	Contribution to fund 2008/09 back-pay

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BR01	Single Status Reserve		(208,300)	(208,300)	0	Contribution to fund pay protection
BR01	Single Status Reserve		(275,000)	(275,000)	0	Contribution to fund 2009/10 growth
BR02	Pension Reserve	(200,000)	(200,000)	(200,000)	0	Contribution to fund increased pension costs as a result of the 2004 triennial revaluati
BR02	Pension Reserve	(165,500)	(165,500)	(165,500)	0	Contribution to fund increased pension costs as a result of the 2007 triennial revaluati
BR03	CPA Reserve	(43,500)	(43,500)	(43,500)	0	Contribution to fund bridging the gap resourcing in 2009/10
BR05	IBS License Reserve			(21,300)	(21,300)	Contribution to fund maintenance on upgrades to Council Tax / Benefits system
BR08	Grave Maintenance Reserve	(6,000)	(6,000)	(6,000)	0	Contribution to fund health & safety requirements
BR09	Cultural Development Reserve	(19,400)	(19,400)	(19,400)	0	Contribution to fund Virtual Arts Centre Officer
BR09	Cultural Development Reserve	(12,900)	(12,900)	(12,900)	0	Contribution to fund Art Gallery & Museum fundraising officer
BR09	Cultural Development Reserve		(212,700)	(212,700)	0	Contribution to fund Art Gallery & Museum development
BR09	Cultural Development Reserve		(50,000)	(50,000)	0	Contribution to fund Playhouse Theatre development
BR10	Business Growth Incentive Scheme (LABGI) Reserve	(317,000)	(222,000)	(222,000)	0	Contribution to fund economic and cultural development as agreed by Council in previous financial yearas
BR10	Business Growth Incentive Scheme (LABGI) Reserve		(282,000)	(282,000)	0	Contribution to fund economic and cultural development as agreed by Council 29/6/09
BR13	Twinning Reserve			(4,000)	(4,000)	Contribution to fund Twinning overspend
BR14	Flood Alleviation Reserve	(221,600)	(225,100)	(225,100)	0	Contribution to fund flood alleviation works
BR14	Flood Alleviation Reserve		(30,000)	(30,000)	0	Contribution to fund local flood alleviation works for 3 years (from EU Grant)
BR14	Flood Alleviation Reserve	(81,000)	(18,000)	(18,000)	0	Contribution to fund Severn Trent Water community fund schemes
BR26	AG&M Shop Reserve			(8,685)	(8,685)	Contribution to fund AG&M shop / catering shortfall
BR27	TIC Shop Reserve			(8,771)	(8,771)	Contribution to fund AG&M shop / catering shortfall
BR27	TIC Shop Reserve			(13,500)	(13,500)	Contribution to fund TIC shop / catering shortfall
BR27	TIC Shop Reserve		(16,000)	(16,000)	0	Contribution to fund Christmas Lights as agreed by Council 29/6/09
BR30	Insurance Reserve		(35,500)	(35,500)	0	Contribution to fund HSE claim
BR52	Commuted Maintenance	(66,000)	(66,000)	(66,000)	0	Use of developers contributions to fund maintenance costs
BR58	Civic Pride Reserve	(35,500)	(76,500)	(76,500)	0	Contribution to fund Project Manager
BR58	Civic Pride Reserve	(39,700)			0	Contribution to fund project costs
BR61	PDG Reserve	(268,600)	(204,800)	(204,800)	0	Contribution to fund future PDG costs
BR63	Rent Allowances Equalisation Reserve				0	Contribution to fund increased net cost compared to budget
BR65	Licensing Fees Equalisation Reserve	(17,000)	(17,000)	(17,000)	0	Contribution to fund Taxi Marshalls in 2009/10
BR72	Local Plan Reserve		(110,000)	(110,000)	0	Contribution towards Joint Core Strategy Reserve
BR76	Elections Reserve		(5,000)	(5,000)	0	Contribution to fund local 2009 district bye election
BR76	Elections Reserve			(9,000)	(9,000)	Contribution to fund un-budgeted bye-election
BR77	Capital Reserve - HIP		(7,400)	(7,400)	0	Contribution to fund disturbance payments within St. Paul's
BR78	Highways Insurance Reserve		(6,700)	(6,700)	0	Contribution to fund costs associated with demobilisation costs
BR88	IT Repairs & Renewals Reserve	(164,000)	(139,000)	(139,000)	0	Contribution to fund IT infrastructure
BR91	Old Year Creditor Rsve - RR	(175,000)	(150,200)	(150,200)	0	Contribution to fund the one-off staffing costs associated with the 2008/09 budget proposals as agreed by Council 8/2/08
BR91	Old Year Creditor Rsve - RR		(304,900)	(304,900)	0	Contribution to fund the one off staffing costs associated with the 2009/10 budget proposals as agreed by Council 13/2/09
BR91	Old Year Creditor Rsve - RR		(26,100)	(26,100)	0	Enabling Officer in 2009/10
BR91	Old Year Creditor Rsve - RR	(39,100)	(39,100)	(39,100)	0	Contribution to fund one-off growth in 2009/10

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BS01	General Reserve			(79,351)	(79,351)	Contribution to fund One Legal set up costs
BS01	General Reserve			(69,950)	(69,950)	Contribution to fund shared internal audit service set up costs
BS01	General Reserve		(50,000)	(106,399)	(56,399)	CBC vs Laird
BS01	General Reserve		(80,000)	(80,000)	0	Contribution to fund KPMG review of CBC vs Laird
BS01	General Reserve		(154,300)	(154,300)	0	Contribution to fund the one off staffing costs associated with the 2009/10 budget proposals as agreed by Council 13/2/09

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<u>2008/09 carry forward reserves created at 31.3.09</u>					
BR91		(81,044)	(81,044)	0	Approved carry forwards at 29/6/09
BR91		(65,000)	(65,000)	0	Approved carry forwards at 29/6/09
BR91		(160,700)	(160,700)	0	Approved carry forwards at 29/6/09
BR91		(81,100)	(81,100)	0	Approved carry forwards at 29/6/09
BR91		(93,200)	(93,200)	0	Approved carry forwards at 29/6/09
BR91		(203,400)	(203,400)	0	Approved carry forwards at 29/6/09
	(1,900,100)	(4,449,244)	(4,720,199)	(270,956)	
<u>*** CONTRIBUTIONS FROM RESERVES TO FUND ONE OFF REVENUE</u>					
BR89	(878,600)	(741,850)	(659,755)	82,095	To fund Programmed Maintenance
BR80			(183,895)	(183,895)	Use of Recreation Maintenance Reserve to fund capital re-classified as Revenue
BR92			(242,374)	(242,374)	Use of Capital Reserve to fund capital re-classified as Revenue
	(878,600)	(741,850)	(1,086,024)	(344,174)	
<u>**** CONTRIBUTIONS FROM RESERVES TO FUND REVENUE FUNDED FROM CAPITAL UNDER STATUTE</u>					
BR92			(78,426)	(78,426)	Contribution to fund Revenue from Capital under Statute
	0	0	(78,426)	(78,426)	

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