

DETAILED RESERVE MOVEMENTS

RSVE REF:		BUDGETBOOK 2010/11 £	REVISED 2010/11 £	ORIGINAL 2011/12 £	NOTE
USE OF BALANCES & RESERVES - SUMMARY					
7301	Contributions to reserves - see detail below*	1,712,947	4,307,793	1,734,871	
8240	Contributions from reserves - see detail below **	(1,587,300)	(5,296,496)	(868,600)	
8248	Contributions from reserves to fund one off revenue - see detail below**	(811,000)	(751,600)	(351,200)	
		(685,353)	(1,740,303)	515,071	
* CONTRIBUTIONS TO RESERVES					
BR02	Pension Reserve	150,000	150,000	150,000	Contribution to pension reserve to fund future pension and augmentation costs
BR05	IBS License Reserve	26,700			Contribution to fund cost of IBS licence paid up front
BR12	House Survey Reserve	7,500	7,500	7,500	Contribution towards survey every 3 years
BR12	House Survey Reserve		57,590		Reserve realignment from Housing Needs Assessment Reserve
BR45	Joint Core Strategy Reserve		123,800		Contribution to fund the Joint Core Strategy with Tewkesbury and Gloucester
BR58	Civic Pride Reserve		1,000,000		Reserve realignment from Housing Capital Reserve
BR63	Rent Allowances Equalisation Reserve	131,400	131,400	29,300	Contribution to fund future costs in lieu of additional administration grant
BR67	Interest Equalisation Reserve		331,500		Contribution to cover any additional losses arising in the value of Icelandic deposits and/or to reduce the borrowing arising from the capitalisation of the losses
BR76	Elections Reserve			61,200	Contribution to fund future election costs
BR88	IT Repairs & Renewals Reserve	77,500	127,500	77,500	Contribution to fund IT replacement programme
BR89	Property Repairs & Renewals Reserve	693,000	693,000	693,000	Contribution to fund Planned Maintenance programme
BR92	Revenue Contribution to Capital Outlay (RCCO)	625,000	625,000	700,000	Contribution to capital reserve (subject to future review of capital financing strategy)
BR92	Revenue Contribution to Capital Outlay (RCCO)		29,500		Reserve realignment from LABGI Reserve
BR92	Revenue Contribution to Capital Outlay (RCCO)		300,000		Reserve realignment from Housing Capital Reserve
BS01	General Reserve		717,373		Reserve realignment from PDG Reserve
BS01	General Reserve		13,584		Reserve realignment from Highways Insurance Reserve
BS01	General Reserve			16,300	Transfer to General Balances in respect of Audit partnership savings
BS01	General Reserve	1,847	47	71	Transfer to General Balances
		1,712,947	4,307,793	1,734,871	
** CONTRIBUTIONS FROM RESERVES					
BR01	Single Status Reserve		(125,000)		Contribution to fund transitional costs of single status
BR01	Single Status Reserve		(18,000)		Contribution to fund 2010/11 back-pay
BR01	Single Status Reserve	(201,700)	(206,700)		Contribution to fund pay protection
BR02	Pension Reserve	(150,000)	(150,000)	(100,000)	Contribution to fund increased pension costs as a result of the 2004 triennial revaluation
BR02	Pension Reserve	(65,500)	(65,500)		Contribution to fund increased pension costs as a result of the 2007 triennial revaluation
BR05	IBS License Reserve		(1,800)	(1,800)	Contribution to fund cost of IBS licence
BR05	IBS License Reserve	(5,000)	(5,000)	(5,000)	Contribution to fund maintenance on upgrades to Council Tax / Benefits system
BR08	Grave Maintenance Reserve	(3,300)	(3,300)		Contribution to fund health & safety requirements
BR09	Cultural Development Reserve		(54,200)		Contribution to fund Art Gallery & Museum development
BR09	Cultural Development Reserve		(10,000)	(15,000)	Contribution to fund Playhouse Theatre development
BR10	Business Growth Incentive Scheme (LABGI) Reserve	(135,000)	(135,000)	(30,000)	Contribution to fund economic and cultural development as agreed by Council in previous financial years
BR10	Business Growth Incentive Scheme (LABGI) Reserve	(25,000)	(10,000)	(10,000)	Contribution to fund economic and cultural development as agreed by Council 29/6/09
BR10	Business Growth Incentive Scheme (LABGI) Reserve	(50,500)	(50,500)		Contribution to fund supported one-off growth items as agreed by Council 12/2/10
BR10	Business Growth Incentive Scheme (LABGI) Reserve		(29,500)		Reserve realignment to Capital Reserve

<u>DETAILED RESERVE MOVEMENTS</u>		BUDGETBOOK	REVISED	ORIGINAL	
RSVE	REF:	2010/11	2010/11	2011/12	NOTE
		£	£	£	
BR11	Housing Needs Assessment Reserve		(57,590)		Reserve realignment to House Survey Reserve
BR14	Flood Alleviation Reserve	(100,000)	(150,000)	(50,000)	Contribution to fund flood alleviation works
BR14	Flood Alleviation Reserve	(30,000)	(52,000)	(30,000)	Contribution to fund local flood alleviation works for 3 years (from EU Grant)
BR14	Flood Alleviation Reserve	(63,000)	(10,000)	(74,700)	Contribution to fund Severn Trent Water community fund schemes
BR42	Vehicle Leasing Equalisation Reserve		(101,200)		Contribution to fund new waste recycling service
BR52	Commuted Maintenance	(66,000)	(66,000)	(39,000)	Use of developers contributions to fund maintenance costs
BR54	Legal Staffing Reserve		(16,300)		Contribution to fund set up costs of One Legal
BR58	Civic Pride Reserve	(104,600)	(107,400)	(108,700)	Contribution to fund Project Manager
BR58	Civic Pride Reserve	(54,900)	(39,800)	(112,500)	Contribution to fund project costs
BR61	PDG Reserve	(245,900)	(130,800)		Contribution to fund future PDG costs
BR61	PDG Reserve		(717,373)		Reserve realignment to General Balances
BR63	Rent Allowances Equalisation Reserve	(65,300)	(72,100)	(68,400)	Contribution to fund increased net cost compared to budget
BR65	Licensing Fees Equalisation Reserve	(17,000)	(17,000)	(17,000)	Contribution to fund Taxi Marshalls in 2009/10
BR72	Local Plan Reserve		(60,000)		Contribution to fund the Joint Core Strategy with Tewkesbury and Gloucester
BR72	Local Plan Reserve		(20,000)		Contribution to fund compensation
BR76	Elections Reserve	(65,200)	(65,200)		Contribution to fund local election costs in 2010/11
BR77	Capital Reserve - HIP		(1,300,000)		Reserve realignment to Civic Pride and RCCO Reserves
BR78	Highways Insurance Reserve		(13,584)		Reserve realignment to General Balances
BR88	IT Repairs & Renewals Reserve	(134,900)	(109,900)	(119,900)	Contribution to fund IT infrastructure
BR89	Property Repairs & Renewals Reserve		(53,800)		Contribution to fund revaluation and business rate reviews
BR89	Property Repairs & Renewals Reserve			(15,000)	Contribution to fund Everyman Theatre grant
BR89	Property Repairs & Renewals Reserve		(166,800)		Contribution to fund Regent Arcade improvements
BR91	Old Year Creditor Rsve - RR	(4,500)	(4,500)		Contribution to fund the one-off staffing costs associated with the 2008/09 budget proposals as agreed by Council 8/2/08
BR92	Revenue Contribution to Capital Outlay (RCCO)		(350,000)		Contribution to fund Regent Arcade improvements
BS01	General Reserve		(44,150)		Contribution to fund additional MRP in 2010/11 as agreed by Council 12/2/10
BS01	General Reserve		(37,100)		Contribution to fund Eunomia joint waste management project
BS01	General Reserve		(114,000)		Contribution to fund Sourcing Strategy investment
BS01	General Reserve		(3,300)	(71,600)	Contribution to fund GO Programme
BS01	General Reserve		(50,000)		Contribution to fund Icelandic banks court case
BS01	General Reserve		(248,600)		Contribution to fund the one off staffing costs associated with the 2010/11 budget
<u>2009/10 carry forward reserves created at 31.3.10</u>					
BR91	Chief Executives		(110,600)		Approved carry forwards at 28/6/10
BR91	CAST		(20,000)		Approved carry forwards at 28/6/10
BR91	Health & Culture		(83,900)		Approved carry forwards at 28/6/10
BR91	Built Environment		(14,900)		Approved carry forwards at 28/6/10
BR91	Integrated Transport		(1,700)		Approved carry forwards at 28/6/10
BR91	Operations		(12,600)		Approved carry forwards at 28/6/10
BR91	Business Change		(9,800)		Approved carry forwards at 28/6/10
		(1,587,300)	(5,296,496)	(868,600)	
*** CONTRIBUTIONS FROM RESERVES TO FUND ONE OFF REVENUE					
BR89	Property Repairs & Renewals Reserve	(811,000)	(751,600)	(351,200)	To fund Programmed Maintenance
		(811,000)	(751,600)	(351,200)	