

**DETAILED RESERVE MOVEMENTS**

RSVE REF:	BUDGETBOOK 2007/08 £	REVISED 2007/08 £	ORIGINAL 2008/09 £	NOTE	
<b>USE OF BALANCES &amp; RESERVES - SUMMARY</b>					
7301	Contributions to reserves - see detail below*	1,535,494	3,433,174	1,781,433	
8240	Contributions from reserves - see detail below **	(1,759,400)	(2,826,488)	(1,916,700)	
8248	Contributions from reserves to fund one off revenue - see detail below***	(1,674,105)	(803,830)	(1,006,850)	
		<b>(1,898,011)</b>	<b>(197,144)</b>	<b>(1,142,117)</b>	
<b>* CONTRIBUTIONS TO RESERVES</b>					
BR01	Single Status Reserve		300,000		Contribution to fund transitional costs of implementation agreed by Council 28/6/07
BR01	Single Status Reserve		15,000		Contribution to fund Senior Officers pay review
BR01	Single Status Reserve		66,000		Contribution to support the completion of the Single Status pay review
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	26,700	26,700	Contribution to fund cost of IBS licence paid up front
BR09	Cultural Development Reserve	32,500	32,500	32,500	Investment interest earned on capital receipt from the sale of the Axiom
BR10	Business Growth Incentive Scheme (LABGI) Reserve		516,092		Contribution to fund future economic / cultural development
BR12	House Survey Reserve	7,500	7,500	7,500	Contribution towards survey every 3 years
BR14	Flood Alleviation Reserve		135,000		Contribution to fund future flood resilience work, delegated to the Flood working group for allocation
BR30	Insurance Reserve	77,000	20,000	77,000	Contribution towards future premium increases and risk management
BR52	Commutated Maintenance		37,400		Contribution in lieu of developers contributions to fund future maintenance costs
BR58	Civic Pride Reserve	50,000	50,000		Contribution from LABGI Reserve to fund future Civic Pride development as agreed by Council 9/2/07
BR61	PDG Reserve		270,500		Contribution to fund future PDG costs
BR71	Concessionary Fares Reserve		100,000		Contribution to fund the potential shortfall in Government funding of the national concessionary fares scheme due for implementation in April 2008 agreed by Council 28/6/07
BR76	Elections Reserve	51,300	51,300		Contribution to fund future election costs
BR85	HR ICT Systems		20,000		Contribution to fund Chris upgrade
BR88	IT Repairs & Renewals Reserve	200,000	182,000	191,500	Contribution to fund IT replacement programme
BR89	Property Repairs & Renewals Reserve	465,000	493,000	593,000	Contribution to fund Planned Maintenance programme
BR91	Old Year Creditor Rsvs - RR		485,000		Contribution towards the one off staffing costs associated with the 2008/09 budget proposals
BR92	Revenue Contribution to Capital Outlay (RCCO)	475,000	475,000	575,000	Contribution to capital reserve (subject to future review of capital financing strategy)
BR92	Revenue Contribution to Capital Outlay (RCCO)			128,000	Contribution to capital reserve in lieu of commutation adjustment
BS01	General Reserve	494	182	233	Transfer to General Balances
		<b>1,535,494</b>	<b>3,433,174</b>	<b>1,781,433</b>	

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<b>** CONTRIBUTIONS FROM RESERVES</b>				
BR01	Single Status Reserve	(46,000)	(49,600)	Contribution to fund transitional costs of single status
BR01	Single Status Reserve		(15,000)	Contribution to fund Senior Officers pay review
BR02	Pension Reserve	(300,000)	(300,000)	(250,000) Contribution to fund increased pension costs as a result of the 2004 triennial revaluation
BR02	Pension Reserve		(215,500)	Contribution to fund increased pension costs as a result of the 2007 triennial revaluation
BR04	Economic Development Reserve		(5,800)	Contribution to fund Airport study
BR08	Grave Maintenance Reserve	(6,000)	(6,000)	(6,000) Contribution to fund health & safety requirements
BR09	Cultural Development Reserve	(36,700)	(36,700)	(35,800) Contribution to fund Virtual Arts Centre Officer
BR09	Cultural Development Reserve	(12,000)	(12,000)	(12,000) Contribution to fund Art Gallery & Museum fundraising officer
BR09	Cultural Development Reserve		(4,000)	Contribution to fund winners fee for RIBA competition
BR10	Business Growth Incentive Scheme (LABGI) Reserve	(530,000)	(492,500)	(37,500) Contribution to fund economic and cultural development as agreed by Council 9/2/07
BR10	Business Growth Incentive Scheme (LABGI) Reserve		(25,000)	(165,000) Contribution to fund economic and cultural development as agreed by Council 28/6/07
BR10	Business Growth Incentive Scheme (LABGI) Reserve		(485,000)	Contribution to fund proposed economic and cultural development - see Appendix G
BR13	Twinning Reserve		(5,000)	Contribution to fund a Twinning signpost
BR30	Insurance Reserve		(5,000)	(5,000) Contribution to fund venue hire for Borough Elections in May 2008
BR52	Commuted Maintenance	(55,300)	(55,300)	(59,000) Use of developers contributions to fund maintenance costs
BR58	Civic Pride Reserve	(2,500)	(2,500)	Contribution to fund legal advice
BR58	Civic Pride Reserve	(50,000)	(50,000)	Contribution to fund external property advice
BR58	Civic Pride Reserve	(32,300)	(32,300)	(7,200) Contribution to fund Project Manager
BR58	Civic Pride Reserve	(99,400)	(118,900)	(27,400) Contribution to fund project costs
BR61	PDG Reserve		(270,500)	Contribution to fund future PDG costs
BR64	Planning Fees Equalisation Reserve		(45,000)	Contribution to fund the costs of planning appeals in 2007/08
BR65	Licensing Fees Equalisation Reserve	(20,000)	(20,000)	Contribution from licensing fees equalisation reserve to implement the new Gambling Act
BR71	Concessionary Fares Reserve		(175,000)	Contribution to fund potential appeal costs
BR72	Local Plan Equalisation Reserve	(3,000)	(3,000)	Contribution to fund legal input in preparation of the Local Development Framework
BR72	Local Plan Equalisation Reserve		(30,000)	Contribution to fund the costs of planning appeals in 2007/08
BR76	Elections Reserve		(72,700)	Contribution to fund local election costs in May 2008
BR77	Capital Reserve - HIP	(71,700)	(71,700)	(21,700) Contribution to fund employee costs in respect of DFG's and Renovation Grants (previously charged to capital)
BR78	Highways Insurance Reserve		(300)	Contribution to fund costs associated with demobilisation costs
BR85	HR ICT Systems		(20,000)	Contribution to fund Chris upgrade
BR88	IT Repairs & Renewals Reserve	(332,000)	(224,800)	(153,600) Contribution to fund IT infrastructure
BR91	Old Year Creditor Rsve - RR	(30,000)	(30,000)	Contribution to fund the transitional staffing costs in the recruitment of new Housing Enabling Officer in 2007/08
BR91	Old Year Creditor Rsve - RR	(12,500)	(12,500)	Contribution to fund Taxi Marshalls in 2007/08 as agreed by Council 29/6/06
BR91	Old Year Creditor Rsve - RR	(50,000)	(50,000)	Contribution to fund Senior Management restructure as agreed by SSSC 29/1/07 and Council 9/2/07
BR91	Old Year Creditor Rsve - RR	(20,000)	(20,000)	Contribution to fund new Sundry Debt module
BR92	Capital Reserve	(50,000)	(50,000)	(57,800) Use of Capital Reserve to fund Strategic Property Advisor
<b><u>2006/07 carry forward reserves created at 31.3.07</u></b>				
BR91	General		(406,588)	Approved carry forwards at 28/6/07
BR91	Business Change		(77,700)	
BR91	Chief Executives		(30,900)	Approved carry forwards at 28/6/07
BR91	Corporate Services		(205,100)	Approved carry forwards at 28/6/07
BR91	Environment		(83,500)	Approved carry forwards at 28/6/07
BR91	Social & Community		(124,800)	Approved carry forwards at 28/6/07
		<b>(1,759,400)</b>	<b>(2,826,488)</b>	<b>(1,916,700)</b>
<b><u>*** CONTRIBUTIONS FROM RESERVES TO FUND ONE OFF REVENUE</u></b>				
BR89	Property Repairs & Renewals Reserve	(1,674,105)	(803,830)	(1,006,850) To fund Programmed Maintenance
BR92	Capital Reserve	0	0	0 To fund Programmed Maintenance

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NOTE