

## Balances &amp; Reserves - 2017/18

Reserve Release	Opening Balance	Closing Balance	Description	Comments	Recommendation	Amount
Budget Strategy Reserve	2,891,326.00	546,326.00	Reserve accumulated from previous reviews of reserves and has been drawn down in recent years to fund the agreed use of reserves for the budget.	This reserve is available for corporate use	Release	546,326
Unitary Development Plant (UDP)	480,000.00	480,000.00	The Reserve was set aside some time ago to meet planned costs associated with finalising, and then implementing, the Unitary Development Plan.	Although unused within 2017/18 there will be a requirement to use this reserve in subsequent years. Latest profile is that spend over the next two financial years will leave a remaining balance of £169k at 31/03/2020. Any funding requirements after March 2020 will need to be built into the budget.	Part release	300,000
Rent Income Shortfall	300,000.00	300,000.00	The reserve was set aside to guard against any underachievement of rental income within Industrial Properties.	At this stage it is projected that £150k will be required to offset any income shortfall with the remaining amount recommended to be released for corporate use.	Part Release	150,000
Public Sector Broadband	530,000.00	530,000.00	This funding was set aside to mitigate an initial risk of grant clawback for Public Sector Broadband Aggregation.	Due to the time that has elapsed the risk of clawback is considered very low so the full amount can now be released for corporate use.	Release	530,000
Waste Disposal	312,080.00	187,080.00	Reserve used predominantly to fund Flintshire County Council's contribution to the North Wales Residual Waste Treatment Partnership.	Reserve to be used for contributions over the next two financial years. Closing balance expected to be £187k at March 2020. Recommended that £150k released with £37k retained.	Part release	150,000
Supervision Fees	141,224.00	41,224.00	The reserve was set aside to meet the costs of work carried out by the Development Control Team in supervising works on housing developments in connection with the adoption of roads and/or related work deemed necessary.	No firm commitment for the use of this funding therefore it is recommended to be released.	Release	41,224
<b>Service Balances</b>						
<b>People &amp; Resources</b>						
Service Balance - Corporate Finance Training	20,000.00	20,000.00	Training budget carry forward to meet the costs of potential training requirements associated with Corporate Finance.	Balance has not been drawn upon since approval. It is recommended that the service meets the cost of this in year as required.	Release	20,000
Service Balance - Welsh Language Training	5,878.00	5,878.00	This relates to an approved carry forward of funding in 2015/16 to fund Learners on Summer School in 2016/17.	This balance was for summer 2016 and has not been drawn upon. Recommended for release.	Release	5,878
Service Balance - ITRENT development	10,000.00	10,000.00	Carry forward of funding in 2014/15 to meet potential costs associated with the development of ITrent.	Balance has not been drawn upon since approval. Recommended for release.	Release	10,000
Service Balance - Agile Working	1,120.35	1,120.35	This funding was set aside in 2015/16 to meet equipment Costs to support the Agile initiative.	Most of this balance has been utilised. Recommended that the balance be released.	Release	1,120
Service Balance - Technical Training	3,500.00	3,500.00	This funding was set aside in 2016/17 to meet costs associated with training and professional advice for supporting the ADMs and other change programmes.	Balance has not been drawn upon since approval. It is recommended that the service meets the cost of this in year as required.	Release	3,500

Reserve	Opening Balance	Closing Balance	Description	Comments	Recommendation	Amount
Service Balance - Feasibility Study	40,700.00	40,700.00	This funding was set aside in 2016/17 for potential feasibility study costs associated with potential Capital Schemes.	Balance has not been drawn upon since approval. It is recommended that costs are met in year as required.	Release	40,700
<b>Governance</b>						
Service Balance - Council's Constitution	9,000.00	9,000.00	This funding was set aside for the translation costs of the final instalment of the Council's Constitution.	Balance has not been drawn upon since approval. Recommended for release.	Release	9,000
Service Balance - Education ICT	89,628.00	628.00	Funding of £89K was set aside to contribute to the costs of a Server replacement Project.	Balance not required, confirmed by service recommended for release.	Release	628
Service Balance - Telephone System Upgrade	48,647.00	14,756.00	Telephone System Upgrade to support the move to Microsoft Exchange. Funding set aside in 2015/16.	Balance not required, confirmed with service recommended for release.	Release	14,756
Service Balance - Digital Print	9,875.00	9,875.00	This funding was set aside in 2015/16 to meet the costs of integrating the printers in the Digital Print unit with electronic mail room software.	May be required to cover reduction in income target, if not reserve can be released as confirmed by service. Recommended for release.	Release	9,875
<b>Education &amp; Youth</b>						
Service Balance - Youth Justice	59,360.94	59,360.94	This funding was set aside to support transition arrangements of the service due to reduction of grant income.	No firm commitment for the use of this funding therefore it is recommended to be released.	Release	59,361
<b>Community &amp; Enterprise</b>						
Service Balance - EU Match Funding	50,000.00	50,000.00	This funding was set aside in 2015/16 to meet investment costs for Town Centre Projects.	Balance has not been drawn upon since approval recommended for release.	Release	50,000
Service Balance - Continued Support	14,000.00	14,000.00	This funding was set aside in 2015/16 to meet costs associated with the continued development of Digital Engagement for Customers.	Balance has not been drawn upon since approval recommended for release.	Release	14,000
<b>Planning &amp; Environment</b>						
Service Balance - Mitigation against reduced WAG grant assistance for Community Safety	20,000.00	20,000.00	This funding was set aside many years ago as a potential mitigation for reduction in WG funding.	Balance has not been drawn upon since approval recommended for release.	Release	20,000
Service Balance - Environment & Sustainable Development (ESD) grant Rollover	9,125.00	9,125.00	This funding relates to an amount of unused grant funding which was rolled over for future use.	Balance has not been drawn upon since approval recommended for release.	Release	9,125
<b>Organisational Change 2</b>						
Service Balance - Industrial Units	4,030.00	4,030.00	This reserve was set aside for Repairs & Maintenance on Council owned industrial units	Reserve is relatively small amount and is recommended to be released.	Release	4,030
<b>Total</b>						<b>1,989,523</b>

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Reserve	Opening Balance	Closing Balance	Description	Comments	Recommendation	Amount
<b>Further Investigation</b>						
Customer Services Strategy	129,000.00	103,000.00	Reserve set aside for the rollout of the Customer Services Strategy. This will include improvements to Connect Centres, improving self-service facilities and investment in new software.	Further investigation is required to consider any links with the digital strategy	Consider release if it is linked to digital strategy	103,000
Service Balance - Contaminated Land Schemes, Castle Park, Princes Pit and Etna, Buckley	58,698.00	58,698.00	Reserve set aside in 2015/16 for Investigatory works at former landfill sites that were intended to be completed by 31st March 2017. One of the sites (Killins Lane )has complex constraints causing delays and further investigatory / preparation works. These will continue on into 2017/18.	Retain balance until these works are completed. Further investigation required as to whether this work is capital. If it is balance can be released.	Retain	58,698
<b>Total</b>						<b>161,698</b>

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Reserve	Opening Balance	Closing Balance	Description	Comments	Recommendation	Amount
<b>Retain</b>						
Winter Maintenance	215,000.00	65,000.00	The reserve was set aside as a safeguard against a severe winter. The Council's base budget is set to meet the impacts of an average winter.	The 2017/18 winter has been a harsh one therefore the budget is overspent and £150k is required to mitigate this pressure. The winter maintenance reserve would therefore have a closing balance of £65,000	Retain	65,000
Resilience Salt Stock	361,000.00	311,000.00	Grant was awarded by WG in 2010/11 to purchase stocks of salt to be held and used in extreme winters when demand and price of salt would increase.	Salt was purchased in 2010/11 but hasn't been needed until 2017/18 winter. Accounting for stock is such that a charge is made to the revenue account when the stock is used (not purchased), the grant will be drawn during that accounting period to fund its use. £50k will be used during 2017/18 and therefore drawn down. Remaining balance will be held to fund the use of the remaining stock when it occurs.	Retain	311,000
Flintshire Enterprise Centre	67,387.00	52,387.00	Reserve established to manage fluctuating occupancy levels at the enterprise centres. Income target is based on an assumption of 100% occupancy.		Retain	52,387
Design Fees	200,000.00	100,000.00	Funding set aside to mitigate a shortfall in income due to a change in the method of charging.	Required for techforge system upgrade which is currently out to tender.	Retain	100,000
Rent Income Shortfall	300,000.00	300,000.00	Reserve was set aside to guard against any underachievement of rental income within the Valuation & Estates Service area.	At this stage it is projected that £150k will be required to offset any income shortfall with the remaining amount recommended to be released for corporate use.	Retain £150,000 Release £150,000 with a view to change in use for staff relocation	150,000
<b>Service Balances</b>						
<b>People &amp; Resources</b>						
Service Balance - Staff Training -VAT&TAX	6,625.00	6,625.00	Funding set aside in 2014/15 for VAT and TAX training.	VAT and tax rules subject to regular change. Balance is required to meet any specialist training to ensure the Council remains VAT and Tax compliant.	Retain	6,625
Service Balance - Event and Log Management	42,000.00	42,000.00	Funding set aside in 2015/16 to implement Microsoft Management system software to maximise the functionality of the Event and Log Management solutions.	Currently out to tender, hoping to commit expenditure by 31 March however this may extend to 30 April 2018	Retain	42,000
<b>Chief Executive</b>						
Service Balance - Community Covenant	19,989.06	19,989.06	Funding set aside for Community Covenant project established in 2014/15.	Need to retain as Conditions attached.	Retain	19,989
Service Balance - Community Chest	824.00	824.00	Funding set aside for Community Chest established in 2014/15.	Need to retain as Conditions attached.	Retain	824
Service Balance - Village Heroes Project	2,600.00	2,600.00	Funding for for Village Heroes Project set aside in 2015/16.	Committed to Northop Town Council once Village Heroes' works complete	Retain	2,600
<b>Streetscene &amp; Transportation</b>						

Service Balance - Civil Parking Enforcement 15/16	22,000.00	22,000.00	Reserve established in 2015/16 for implementation of Flintshire's car parking strategy. Works have not been fully completed at the County Hall car park and Flint Car Parks. The works at County Hall are due to be completed early in the new financial year. The delay in the works at the car parks in Flint is due to the works being carried out on the town improvement project. The funding is required for infrastructure works at the two sites.	Balance of reserve will be required though delay in the completion of the work has impacted on the timeframe.	Retain	22,000
Grants & Contributions	2,554,749.00	1,715,385.00	Comprises 26 grants and contributions from external providers that must be spent in accordance with associated restrictions on use.	Due to conditions and restrictions these are required to be retained, however further investigation is required to analyse the balances re terms and conditions.	Retain	1,715,385
<b>Total</b>						<b>2,487,810</b>