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<b>Report To:</b>	<b>Policy and Resources Committee</b>	<b>Date:</b>	<b>25 May 2010</b>
<b>Report By:</b>	<b>Chief Financial Officer</b>	<b>Report No:</b>	<b>FIN/28/10/AP/RP</b>
<b>Contact Officer:</b>	<b>Alan Puckrin</b>	<b>Contact No:</b>	<b>01475 712223</b>
<b>Subject:</b>	<b>General Fund Revenue Budget 2010/11 – Initial Position</b>		

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## 1.0 PURPOSE

1.1 The purpose of the report is to advise Committee of the initial position of the 2010/11 General Fund Revenue Budget and General Fund reserve and to provide an update in respect of earmarked reserves as at the end of 2009/10.

## 2.0 SUMMARY

2.1 Appendix 1 shows the initial position of the Council's General Fund Revenue Budget for 2010/11 with expenditure of £208.382 million being met by a similar amount derived from Revenue Support Grant, Council Tax, Non-domestic Rates and a residual amount of Community Charge income.

2.2 Appendix 2 shows the latest position in respect of earmarked reserves as at 31 March 2010. It should be noted that there are a number of significant accruals to go through in terms of loans charges and early retirement/voluntary severance payments which are not reflected in the expenditure figures. It can be seen however that projected spend in 2009/10 is £21.0 million with £15.3 million to be carried forward into 2010/11 and beyond.

2.3 The next report to the Policy and Resources Committee will show the initial position for the 2010/11 earmarked reserves which are currently being assessed as part of the year end accounts closure process.

2.4 Appendix 3 shows the position of the General Fund reserve after fully incorporating decisions which were taken in February 2010 as part of the revenue budget process. It can be seen that the projected General Fund reserve balance at 31 March 2011 is £4.952 million which is £752,000 in excess of the level of reserve approved by Members. The Committee has previously agreed that this excess will be transferred to the voluntary severance earmarked reserve.

2.5 There are a number of significant areas which could impact on the 2010/11 budget which are still awaiting to be clarified and these will be reported to Committee once they are available.

## 3.0 RECOMMENDATIONS

3.1 It is recommended that the Committee note the initial 2010/11 General Fund Revenue Budget position and note the current position of the General Fund Reserves.

3.2 It is recommended that the Committee note the projected outturn for the 2009/10 earmarked reserves.

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## **4.0 BACKGROUND**

- 4.1 The Council made a number of amendments to the 2009/11 Revenue Budget in February 2010.
- 4.2 The Council also agreed that any excess surplus over and above that reported in February 2010 arising from the 2009/10 Budget would be allocated to the voluntary severance earmarked reserve along with any saving arising from the employee inflation contingency and the general inflation contingency in 2010/11.

## **5.0 2010/11 CURRENT POSITION**

- 5.1 Appendix 1 shows the initial position of the 2010/11 Revenue Budget and confirms a Revenue Budget of £208.382 million.
- 5.2 The income used to finance this expenditure comes from Revenue Support Grant (£143.137 million), Council Tax (£32.9 million), Non-domestic Rates (£32.325 million) and a small amount of residual Community Charge income.

## **6.0 EARMARKED RESERVES**

- 6.1 Appendix 2 shows the projected outturn position for the 2009/10 earmarked reserves where it can be seen that projected spend is £21 million, leaving £15.3 million to be carried forward to 2010/11 and beyond.
- 6.2 The Committee will note that there is still approximately £6 million to be put through the Ledger in 2009/10 and this relates to the allocation of loans charges and the allocation of accruals in relation to early retirements and voluntary severance.
- 6.3 The next report to the Policy and Resources Committee will incorporate the fundamental review of the earmarked reserves with a number of new earmarked reserves approved as part of the budget process being added and a number of others which have fully expended their resources being deleted.

## **7.0 GENERAL FUND RESRVES**

- 7.1 Appendix 3 shows the projected position in respect of the General Fund reserves to 31 March 2011. It can be seen that based on the current projected position that the balance of £4.952 million exceeds the approved minimum level of reserves of £4.2 million by £752,000. The Committee has previously approved that this excess be allocated to the Voluntary Severance/Early Retiral earmarked reserve.

## **8.0 FINANCIAL STRATEGY**

- 8.1 Each Policy and Resources Committee highlights other issues not included in the projections which may impact on future Revenue Monitoring Reports and future years budgets. Issues to highlight in the report are as follows:

Pay Awards – the approved 2010/11 Budget included 2.5% for pay inflation. Negotiations in respect of the pay awards for non teaching employees are ongoing with an offer from employers being imminent. Committee has agreed that any saving in this area in 2010/11 should be put into the Voluntary Severance/early retiral earmarked reserve.

Re-opening the 2010/11 settlement -Dependant upon the outcome of the General Election, it may be that an incoming Government in Westminster will revisit Public Sector funding for 2010/11. There is therefore a risk that the Council's grant funding could be revised. Details of this will not be known until after the Summer recess.

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Equal pay – There remains a large number of equal pay claims outstanding. Officers from HR and Finance are currently calculating an appropriate provision to be included in the 2009/10 accounts. This could significantly reduce the 2009/10 surplus with the resultant impact on reserves. A detailed report on this issue is expected to be reported to a future meeting of the Committee.

Non-domestic Rates – A Non-domestic rate revaluation comes into force from 1 April 2010. Indications are that there will be a significant uplift in rates for many Council properties, especially schools. Details are awaited and implications reported to future Committees.

Secure Accommodation for Children – A national review of rates for Secure Accommodation is ongoing. Increases of up to 10% are possible which will require to be backdated to 1 April 2010. Again, Committee will be advised once figures are known.

## **9.0 CONSULTATION**

9.1 The report has been approved by the Corporate Management Team.

**Policy & Resources Committee****Revenue Budget Monitoring Report****Position as at 1st April 2010**

Committee	Approved Budget 2010/2011	Revised Budget 2010/2011	Projected Out-turn 2010/2011	Projected Over/(Under) Spend	Percentage Variance
	£,000's	£,000's	£,000's	£,000's	
Policy & Resources	31,937	31,937	31,937	0	0.00%
Safe, Sustainable Communities	17,925	17,925	17,925	0	0.00%
Regeneration & Resources	15,996	15,996	15,996	0	0.00%
Education & Life Long Learning	76,336	76,336	76,336	0	0.00%
Health & Social Care	50,106	50,106	50,106	0	0.00%
<b>Committee Sub-Total</b>	<b>192,300</b>	<b>192,300</b>	<b>192,300</b>	<b>0</b>	<b>0.00%</b>
Loan Charges	15,336	15,336	15,336	0	0.00%
Contribution to General Fund Reserve	907	907	907	0	0.00%
Recharge to Trading Operations	(161)	(161)	(161)	0	0.00%
<b>Total Expenditure</b>	<b>208,382</b>	<b>208,382</b>	<b>208,382</b>	<b>0</b>	<b>0.00%</b>
<b>Financed By:</b>					
Revenue Support Grant	(143,137)	(143,137)	(143,137)	0	0.00%
Council Tax	(32,900)	(32,900)	(32,900)	0	0.00%
Community Charge	(20)	(20)	(20)	0	0.00%
Non Domestic Rates	(32,325)	(32,325)	(32,325)	0	0.00%
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Earmarked Reserves Position Statement**

Appendix 2

**Summary**

<b>Committee</b>	<b><u>c/f Funding</u> 2008/09 £000</b>	<b><u>New</u> Funding 2009/10 £000</b>	<b><u>Total</u> Funding 2009/10 £000</b>	<b><u>Actual Spend</u> To 31 Mar 10 £000</b>	<b><u>Projected</u> Spend 2009/10 £000</b>	<b><u>Earmarked</u> 2010/11 &amp; Beyond £000</b>	<b><u>2009/10</u> %age Spend</b>
Education & Lifelong Learning	1,786	5,394	7,180	565	3,186	3,994	17.73%
Safe Sustainable Communities	2,977	3,289	6,266	1,992	2,014	4,252	98.91%
Health & Social Care	997	1,137	2,134	1,624	1,679	455	96.72%
Regeneration	2,344	9,790	12,134	9,460	9,460	2,674	100.00%
Policy & Resources	2,107	6,525	8,632	1,837	4,675	3,957	39.29%
	10,211	26,135	36,346	15,478	21,014	15,332	73.66%

## EARMARKED RESERVES POSITION STATEMENT

COMMITTEE: Education &amp; Lifelong Learning

<u>Project</u>	<u>Lead Officer/ Responsible Manager</u>	<u>c/f Funding 2008/09</u>	<u>New Funding 2009/10</u>	<u>Total Funding 2009/10</u>	<u>Actual To Period 12 2009/10</u>	<u>Projected Spend 2009/10</u>	<u>Amount to be Earmarked for 2010/11 &amp; Beyond</u>	<u>Lead Officer Update</u>	<u>Proposed to Write Back to General Fund Reserves</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>		<u>£000</u>
School Estate M P	Andrew Gerrard	1,786	5,394	7,180	565	3,186	3,994	A further review of the SEMP model took place in December 2009 and as a result the projected spend for 2009/10 has been reduced by £227k to £3,186k. The majority of this expenditure (£2,345k) relates to Loan Charges / Unitary Charges and will be incurred at the year end. £72k of the £313k of expenditure for maintenance work is included in Period 12 Actual. The remaining balance will be transferred from Property Services by the year end.	
<b>Total</b>		1,786	5,394	7,180	565	3,186	3,994		

## EARMARKED RESERVES POSITION STATEMENT

COMMITTEE: Safe Sustainable Communities

Project	Lead Officer/ Responsible Manager	c/f	New	Total	Actual	Projected	Amount to be	Lead Officer Update	Proposed to Write
		Funding	Funding	Funding	To Period 12	Spend	Earmarked for		Back to General Fund
		2008/09	2009/10	2009/10	2009/10	2009/10	2010/11 & Beyond		Reserves
		£000	£000	£000	£000	£000	£000		£000
Community Investment Fund	Aubrey Fawcett	328		328	126	148	180	Due to potential delay in agreeing a lease deal with Ardgowan estates, £180k is set aside for the project at Lunderston Bay for 2010/11 (£155k agreed and £25k uncommitted balance).	
Maintenance of Trunk Road Network	Alan Barnes	59		59	0	0	59	Transport Scotland have advised that the Traffic Regulation order will be promoted and they will start work at the South Street Roundabout prior to the financial year end. This will allow the Council to commence work early next financial year.	
Strategic Housing Fund	John Arthur	782	627	1,409	21	21	1,388	The total funding is earmarked for Strategic Housing functions, especially Contaminated Land costs. Previously estimated £100k spend for 2009/10 for Private Sector House condition survey is now projected to be spend in early 2010/11. There is a potential Employment Tribunal case involving former Sheltered Housing Warden/s, the outcome of which would need to be funded from this fund. New funding includes £68k for invoices raised for refurbishment work prior to stock transfer.	
National Accommodation Strategy for Sex Offenders	John Arthur	33		33	33	33	0	Full spend incurred. Post to continue to 31st March 2010 using funding available within Directorate.	
Private Sector Housing Grant	John Arthur	447	1,178	1,625	1,344	1,344	281	It is projected that there will be an underspend of £281k from the 2009/10 budget. Confirmation has been received from the Scottish Government that committed underspend can be carried forward. Due to commitments in 2009/10 which could not be fully expended by year end the amount of £281k is noted as an earmarked reserve. This includes an overclaim of £50k which potentially has to be returned back to the Scottish Government. £16k to be returned to general fund reserves.	16
Antisocial Behaviour Funding	John Arthur	30		30	30	30	0	Employee in post. Full spend incurred.	
Food Waste Trial	Alan Barnes	104		104	104	104	0	Trial finished in January 2010.	

## EARMARKED RESERVES POSITION STATEMENT

COMMITTEE: Safe Sustainable Communities

Project	Lead Officer/ Responsible Manager	c/f	New	Total	Actual	Projected	Amount to be	Lead Officer Update	Proposed to Write
		Funding	Funding	Funding	To Period 12	Spend	Earmarked for		Back to General Fund
		2008/09	2009/10	2009/10	2009/10	2009/10	2010/11 & Beyond		Reserves
		£000	£000	£000	£000	£000	£000		£000
Support for Owners (Right to Buy Receipts)	John Arthur	437	392	829	80	80	749	Support for Owners grant for 2009/10 based on grant commitments from River Clyde Homes, final costs is £829k. Confirmation has been received from the Housing Investment Division that legally committed grant to support owners affected by the RCH investment programme can be drawn down by the Council and this has been received. The Council currently hold the £749k earmarked reserve and will make relevant payments to RCH in early 2010/11 on behalf of the owners upon submission of relevant paperwork.	
Play Areas	Aubrey Fawcett	0	250	250	157	157	93	This earmarked reserve has been set aside as funding for play areas. This work is currently being reported through Capital Programme as CFCR. A Play Area Strategy is being developed and this will dictate where spend should take place. Spend of £81k incurred for Overton Play Area and Quarriers Play Area and £46k incurred for Area Renewal. Note that £76k of the projected total spend relates to Area Renewal within the Capital Programme.	
Implementation of Green Charter	Aubrey Fawcett	0	50	50	0	0	50	The Green Charter reserve will be underspent by the full amount as the new post for Carbon Management Development Officer did not attract any suitable candidate. As a result it has not been possible to progress the Green Charter project works in 2009/10. The budget will be required in 2010/11 to meet the Carbon Reduction Commitment Energy Efficiency Scheme and the recently-approved Climate Change (Scotland) Act 2009.	
Traffic Study - George Rd/Larkfield Rd	Alan Barnes	0	25	25	16	16	9	The traffic study has been completed however, white lining is still outstanding. Project to be completed in 2010/11 at an estimated total cost of £20k. £5k to be written back to reserves.	5
Landfill Penalty Scheme	Aubrey Fawcett	676	677	1,353	0	0	1,353	Spend is subject to Scottish Government deciding to levy the penalties.	
Affordable HRA (Council Tax 2nd Home Discount)	John Arthur	81	90	171	81	81	90	New funding for 2009/10 is subject to variation. £81k awarded to Cloch Housing Association as the Council's contribution towards affordable social rented housing at Maukinhill Phase 2.	
<b>Total</b>		<b>2,977</b>	<b>3,289</b>	<b>6,266</b>	<b>1,992</b>	<b>2,014</b>	<b>4,252</b>		



EARMARKED RESERVES POSITION STATEMENT

Appendix 2 (3)

COMMITTEE: Health and Social Care

<u>Project</u>	<u>Lead Officer/ Responsible Manager</u>	<u>c/f Funding 2008/09</u>	<u>New Funding 2009/10</u>	<u>Total Funding 2009/10</u>	<u>Actual To Period 12 2009/10</u>	<u>Projected Spend 2009/10</u>	<u>Amount to be Earmarked for 2010/11 &amp; Beyond</u>	<u>Lead Officer Update</u>	<u>Proposed to Write Back to General Fund Reserves</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>		<u>£000</u>
Telecare Grant	Gillian McCready	107	280	387	278	298	89	The underspend is mainly due to delays due to technical difficulties with the installation of the Telehealth Equipment. Match funding has been identified by Social Work and this has been added to the actuals to date although this is coded elsewhere in the ledger.	
Demonstrators Grant	Gillian McCready	113	0	113	77	88	25	£88k expenditure projected, balance requested to be earmarked to 2010/11. Permission from Scottish Government to carry forward has been received.	
Homelessness Task Force Grant	Jim Anderson	224		224	199	199	25	Retention for 2010/11. Contract will otherwise be completed in 2009/10.	
Financial Inclusion - FSF	Anne Feeney	224	137	361	256	258	103	50k additional FSF budget received to be earmarked for grand central savings building adaptations and budget of £78k to be earmarked for 3 years cost for grand central. However, FSF have now advised that contract value has been reduced by £25k, therefore there is insufficient funds for the 3 years. Service Manager is in discussion with FSF to retrieve the £25k.	
- Champions Fund	Anne Feeney	196	44	240	232	240	0	Contract runs to 2011, with further funding in 2010/11. Full spend expected. Awaiting invoices from Western Isles Council.	
FSF Social Care **	Robert Murphy	123	676	799	582	596	203	FSF funding to cover to March 2010. Detail of projects below. Underspend anticipated of £203k (breakdown below) in projects due to slippage and recruitment problems. FSF are aware of the project slippage and have reduced the contract values accordingly, thus reducing the internal income transferred, therefore the underspend will not be earmarked for 2010/11.	

EARMARKED RESERVES POSITION STATEMENT

Appendix 2 (3)

COMMITTEE: Health and Social Care

<u>Project</u>	<u>Lead Officer/ Responsible Manager</u>	<u>c/f Funding 2008/09</u>	<u>New Funding 2009/10</u>	<u>Total Funding 2009/10</u>	<u>Actual To Period 12 2009/10</u>	<u>Projected Spend 2009/10</u>	<u>Amount to be Earmarked for 2010/11 &amp; Beyond</u>	<u>Lead Officer Update</u>	<u>Proposed to Write Back to General Fund Reserves</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>		<u>£000</u>
Pilot to enhance job opportunities for care leavers	Sharon McAlees	10		10	0	0	10	Service Manager has confirmed funding will not be spent in this financial year and is requesting approval from the Scottish Government to carry forward.	
<b>Total</b>		997	1,137	2,134	1,624	1,679	455		

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Fairer Scotland Fund - Choose Life	B Young	3	22	25	7	8	17	
Fairer Scotland Fund - Drugs Carers Programme	D Carmichael	35	69	104	78	81	23	
Fairer Scotland Fund - YPAT Culture Change	C Park	20	165	185	140	140	45	Estimate of salary costs still to go through £7k - overspend £20k to be funded from alcohol monies. Estimate of underspend £37k. FSF will reduce the contract by this amount at the end of the financial year.
Fairer Scotland Fund - Road to Recovery	D Carmichael	18	173	191	144	154	37	
Fairer Scotland Fund - Homeless Detox	C Park	47	247	294	213	213	81	
		<u>123</u>	<u>676</u>	<u>799</u>	<u>582</u>	<u>596</u>	<u>203</u>	

EARMARKED RESERVES POSITION STATEMENT

Appendix 2 (4)

COMMITTEE: Regeneration

Project	Lead Officer/ Responsible Manager	c/f	New	Total	Actual	Projected	Amount to be	Lead Officer Update	Proposed to Write
		Funding	Funding	Funding	To Period 12	Spend	Earmarked for		Back to General Fund
		2008/09	2009/10	2009/10	2009/10	2009/10	2010/11 & Beyond		Reserves
		£000	£000	£000	£000	£000	£000		£000
Riverside Inverclyde	Stuart Jamieson	1,052	1,513	2,565	1,343	1,343	1,222	Spend was £157k less than anticipated by Riverside Inverclyde.	
Modern Apprenticeship	Stuart Jamieson	50	100	150	95	95	55	The Service has recently employed 2 part-skilled Apprentice Joiners on 2 January 2010.	
Tall Ships	Aubrey Fawcett	70	150	220	20	20	200	£20k for port fees was paid for in January 2010.	
FSF	Stuart Jamieson	1,150	6,125	7,275	6,761	6,761	514	Review of the final Quarterly Monitoring Returns highlighted that it was not necessary to release the level of funding originally anticipated.	
FSF Community Hubs	Stuart Jamieson	22	482	504	499	499	5	This includes funding of £200k (capital) given by Economic and Social Regeneration for Wellpark Community Facility..	
Area Renewal Fund	Aubrey Fawcett	0	500	500	220	220	280	£200k relates to spend incurred by Riverside Inverclyde as part of the Greenock & Port Glasgow Town Centres Regeneration  £20k relates to the Retail Assessment for Greenock South West.	
Arts Guild - Further Funding	Aubrey Fawcett	0	500	500	180	180	320	Report was presented to the September Regeneration Committee updating the timescales. As a result £320k will be carried forward.	
Hunter Place Toilet - Refurbishment	Joe Lynch	0	20	20	20	20	0	Public Convenience now opened	
Facilities Management Efficiency Review	Joe Lynch	0	400	400	322	322	78	The projected 2009/10 spend excludes £8k for a janitor who may decide to leave the service instead. It has been increased by £44k on that previously advised due to estimated additional ERS NI contributions and the late acceptance by one janitor of the new terms and conditions.	78
<b>Total</b>		<b>2,344</b>	<b>9,790</b>	<b>12,134</b>	<b>9,460</b>	<b>9,460</b>	<b>2,674</b>		

## EARMARKED RESERVES POSITION STATEMENT

COMMITTEE: Policy &amp; Resources

Project	Lead Officer/ Responsible Manager	c/f	New	Total	Actual	Projected	Amount to be	Lead Officer Update	Proposed to Write
		Funding	Funding	Funding	To Period 12	Spend	Earmarked for		Back to General Fund
		2008/09	2009/10	2009/10	2009/10	2009/10	2010/11 & Beyond		Reserves
		£000	£000	£000	£000	£000	£000		£000
Early Retiral/Voluntary Severance Reserve	Alan Puckrin	799	2,800	3,599	1,003	3,599		0 Earmarked sum fully spent 31/03/10. Year end accruals to be processed.	
Single Status	Alan Puckrin	309		309	88	88		221 Sum held for financing training of red circled employees and managing the appeals process.	
Single Status Appeals Back Pay	Alan Puckrin	0	500	500	8	8		492 Allocation for back dating any appeals. No appeals yet considered but pre appeals process & training in progress.	
MGF	Gordon McLoughlin	514		514	109	132		382 Modernisation and Efficiency programme extends over a number of years. Slippage in 2009/10 of £382k previously reported. The Young Persons Smartcard scheme was funded by the Scottish Government however the scheme was abandoned and to date funding has not been requested as a result £51k proposed to be written back to General Fund as part of 2010/11 budget process.	51
Modernisation & Efficiency Fund	Gordon McLoughlin	209		209	117	117		92 Modernisation and Efficiency Fund created in 2008/09. Slippage of £74k earmarked for 2010/11 will be used on Asset Management projects. Fund has a £18k balance which is to be transferred to the Operating Model in 2010/11.	
Birkmyre Pavilion	Aubrey Fawcett	9		9	9	9		0 Final internal fee claim was paid on December 2009.	
RVJB Capital Contribution	Alan Puckrin	30	26	56	13	13		43 Council invoiced at the year end.	
Workforce Development Fund	Alasdair Moore	42	150	192	92	92		100 The £100k earmarked for 2010/11 will be mainly used on an employee survey.	
Short Term Cash Flow - Economic Downturn	Alan Puckrin	0	1,500	1,500	0	0		1,500 £850k approved to fund vehicle replacements 16/06/09. Total spend of vehicles in 2009/10 will be less than 1 million, it is assumed initial spend from capital therefore Earmarked Reserve will now slip into future years but will be confirmed at Year End after finalisation. Balance proposed to be written back to General Fund as part of 2010/11 budget process.	650
Operating Model Delivery	Gordon McLoughlin	0	1,034	1,034	293	309		725 Detailed budget approved by Committee, anticipate some slippage of 2009/10 budget into 2010/11.	
One off Costs, Savings Implementation	Alan Puckrin	0	150	150	62	90		60 Funding to manage implementation of savings. Balance proposed to be written back to General Fund as part of 2010/11 budget process.	60

## EARMARKED RESERVES POSITION STATEMENT

COMMITTEE: Policy &amp; Resources

<u>Project</u>	<u>Lead Officer/ Responsible Manager</u>	<u>c/f Funding 2008/09</u>	<u>New Funding 2009/10</u>	<u>Total Funding 2009/10</u>	<u>Actual To Period 12 2009/10</u>	<u>Projected Spend 2009/10</u>	<u>Amount to be Earmarked for 2010/11 &amp; Beyond</u>	<u>Lead Officer Update</u>	<u>Proposed to Write Back to General Fund Reserves</u>
		£000	£000	£000	£000	£000	£000		£000
Allowance for Elections to May 2012	Elaine Paterson	0	300	300	12	12	288	Actual 2009/10 spend for an election held earlier in year.	
Revenue Expenditure Transferred from Capital	Alan Puckrin	175	0	175	0	175	0	Sum set aside and utilised as part of the accounts closure process.	
ICMS Security Upgrade	Alan Puckrin	20	0	20	16	16	4	Funding to make cash collection system fully credit card compliant. Balance proposed to be written back to General Fund as part of 2010/11 budget process.	4
Taxi Study	Howard McNeilly	0	15	15	12	12	3	The Taxi Study has been completed and the invoice from the consultant for £11.5k was paid by the Service on 18 March 2010.	3
Waterfront Legal Fees	Elaine Paterson	0	50	50	3	3	47	Litigation costs. Final invoice paid in December 2009. Balance proposed to be written back to General Fund as part of 2010/11 budget process.	47
<b>Total</b>		2,107	6,525	8,632	1,837	4,675	3,957		

**APPENDIX 3**

**GENERAL FUND RESERVE POSITION**  
**Position as at 01/04/2010**

	<u>£000</u>	<u>£000</u>
Projected Balance 31/03/10		6645
Add write back of earmarked reserves	0	
Projected Surplus/(Deficit) 2010/11	0	
Contribution to General Fund Reserve 2010/11	907	
Use of Reserves approved February 2010 ( <b>See Undernote</b> )	<u>(2600)</u>	(1693)
Projected Balance 31/03/11		<u><u>4952</u></u>

Minimum Reserve required is £4.2million

Approved Usage:

Aids and Adaptations 2010/14	(400)	
Flooding Strategy - Initial Allowance	(500)	
Implementation of Saving Workstreams	(200)	
Double Pot Hole Repair Budget 2010/11	(400)	
Play Area Strategy	(350)	
Support for Community Facilities	<u>(750)</u>	
		<u><u>(2600)</u></u>