

**REVENUE OUTTURN 2011/12**  
**STRATEGY AND PARTNERSHIPS SCRUTINY COMMITTEE - 26 JULY 2012**  
**EARMARKED RESERVES**

| Earmarked Reserves                            | 2011/12                               |                                       |                                  |                                     | Commentary  |
|---|---------------------------------------|---------------------------------------|----------------------------------|-------------------------------------|---|
|   | Balance at<br>1 April<br>2011<br>£000 | Movement                              |                                  | Balance at<br>31 March 2012<br>£000 |   |
|   |                                       | Contributions from<br>Reserve<br>£000 | Contributions to Reserve<br>£000 |                                     |   |
| <b>Children, Education &amp; Families</b>     |                                       |                                       |                                  |                                     |   |
| Primary                                       | 12,583                                | -2,287                                | 7,789                            | 18,085                              |   |
| Secondary                                     | 7,698                                 | -2,460                                | 4,231                            | 9,469                               |   |
| Special                                       | 1,288                                 | -220                                  | 677                              | 1,745                               |   |
| <b>Sub-total schools' revenue reserves</b>    | <b>21,569</b>                         | <b>-4,967</b>                         | <b>12,697</b>                    | <b>29,299</b>                       | Includes a balance of £0.990m to be transferred to academy converters.  |
| School Loans                                  | -1,187                                | -94                                   | 379                              | -902                                | Includes new loan during the year to Langtree School which converted to be an academy on 1 April 2012.  |
| <b>Total schools' reserves</b>                | <b>20,382</b>                         | <b>-5,061</b>                         | <b>13,076</b>                    | <b>28,397</b>                       |   |
| Schools' Contingency                          | -14                                   |                                       | 25                               | 11                                  |   |
| Schools' Partnerships                         | 290                                   | -68                                   | 25                               | 247                                 |   |
| Schools' Insurance                            | 265                                   |                                       | 11                               | 276                                 |   |
| Supply Cover                                  | 260                                   | -531                                  | 248                              | -23                                 |   |
| <u>Self-Financing Services</u>                |                                       |                                       |                                  |                                     |   |
| Residential Centres                           | 95                                    | -1                                    | 23                               | 117                                 | To be used as required in future years.   |
| ICT Service                                   | 0                                     |                                       | 65                               | 65                                  | To be used as required in future years.   |
| Governor Services                             | 0                                     |                                       | 115                              | 115                                 | To be used as required in future years.   |
| Roundabout Daycare                            | 0                                     |                                       | 0                                | 0                                   | New reserve agreed but no contribution made in 2011/12.   |
| Forest School Training                        | 0                                     |                                       | 48                               | 48                                  | To be used as required in future years.   |
| Safeguarding Board                            | 122                                   |                                       | 160                              | 282                                 | To be used as required in future years.   |
| Joint Use Reserve                             | 171                                   |                                       | 148                              | 319                                 | To be used as required in future years.   |
| <u>Equipment &amp; Vehicles Reserve</u>       |                                       |                                       |                                  |                                     |   |
| Oxfordshire Rural Children's Centres          | 18                                    | 0                                     | 10                               | 28                                  | To be used as required in future years to maintain and replace rural children's centre vehicles.  |
| Youth Management Committee                    | 308                                   | -62                                   | 45                               | 291                                 | To be used in 2012/13 by Early Intervention Service for a vehicle at the Witney hub, work at Blackbird Leys and Rose Hill satellites , projects at Riverside, and other spend by satellites.  |
| Early Intervention Service Equipment Reserve  | 139                                   | -25                                   | 255                              | 369                                 | To be used as required in future years for maintenance and replacement of equipment across all hubs e.g. minibuses, portable climbing wall.   |
| North Oxfordshire Children's Centre (capital) | 0                                     |                                       | 79                               | 79                                  | Contribution to proposed capital works (minor extension and alterations) taking place in 2012/13.   |
| <u>Projects</u>                               |                                       |                                       |                                  |                                     |   |
| Youth Offending Service                       | 147                                   | -147                                  |                                  | 0                                   | Funding from performance reward grant to fund 4.5 FTE members of staff in 2011/12.  |
| ICT Projects                                  | 0                                     |                                       | 999                              | 999                                 | Includes funding for Framework-I developments and floorwalker, Youth Offending Information System, Single Child Record project and Information Management. Planned to be spent by March 2014. |
| Joint Working with Police                     | 0                                     |                                       | 622                              | 622                                 | To fund a two year project due to anticipated increase in referrals and work . Planned to be spent by March 2014.   |
| School Intervention Fund                      | 0                                     |                                       | 1,861                            | 1,861                               | For school improvement projects in line with Education Strategy. Planned to be spent in 2012/13.  |

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**EARMARKED RESERVES**

| Earmarked Reserves   | 2011/12                               |                                       |                                  |                                     | Commentary   |
|--|---------------------------------------|---------------------------------------|----------------------------------|-------------------------------------|--|
|  | Balance at<br>1 April<br>2011<br>£000 | Movement                              |                                  | Balance at<br>31 March 2012<br>£000 |  |
|  |                                       | Contributions from<br>Reserve<br>£000 | Contributions to Reserve<br>£000 |                                     |  |
| <u>Other</u>   |                                       |                                       |                                  |                                     |  |
| Foster Carer Loans   | 0                                     |                                       | 204                              | 204                                 | To meet Children's Act loans write off and interest costs in future years.   |
| Academies Conversion Support   | 0                                     |                                       | 600                              | 600                                 | To manage the costs arising in legal services, human resources, property, finance and other areas as a consequence of school conversions to academies, and to provide the opportunity to investigate and implement alternate trust structures for groups of schools considering conversion to academies. |
| School amalgamations   | 0                                     |                                       | 140                              | 140                                 | To fund costs incurred by the local authority associated with school amalgamations. These potential amalgamations include the merger of attached nurseries into the associated primary school and the merger of separate infant and junior schools into an all-through primary.                          |
| Staff Training & Development   | 0                                     |                                       | 158                              | 158                                 | Balance of funding agreed by Council in February 2011 for training and staff development towards new ways of working following restructure within CEF. To be spent during 2012/13.   |
| <u>Grants and contributions</u>  |                                       |                                       |                                  |                                     |  |
| Dedicated Schools Grant  | 0                                     | -65                                   | 4,782                            | 4,717                               | To be spent within the schools budget.   |
| National Citizen Service   | 0                                     |                                       | 21                               | 21                                  | Grant funding.   |
| Therapeutic Service  | 0                                     |                                       | 85                               | 85                                  | Funding from PCT.  |
| Young Carers   | 0                                     |                                       | 80                               | 80                                  | Funding from PCT.  |
| Reducing youth homelessness  | 0                                     |                                       | 49                               | 49                                  | Funding from Cherwell DC/DCLG.   |
| National Council for School Leadership                                     | 0                                     |                                       | 10                               | 10                                  | Grant funding.   |
| British Council Grant  | 0                                     |                                       | 11                               | 11                                  | Funding for International Office.  |
| <b>CEF Directorate Total</b>   | <b>22,183</b>                         | <b>-5,960</b>                         | <b>23,955</b>                    | <b>40,178</b>                       |  |
| <b>Social &amp; Community Services</b>                                     |                                       |                                       |                                  |                                     |  |
| Cultural Services General  | 69                                    | -15                                   | 79                               | 133                                 | Reserve includes: Village Hall Grants £69k, Libraries reserve £10k, Museums £23k and Cultural loans £33k.  |
| ICT/Digitisation projects  | 851                                   |                                       | 132                              | 983                                 | To be used to update software & hardware to maintain an effective library management system.   |
| Vehicle Renewals   | 107                                   |                                       | 72                               | 179                                 | Library vehicle renewal fund   |
| Donations  | 25                                    | -1                                    | 30                               | 54                                  | Donations from the public to Heritage & Arts for the Museums Service and Oxford Records Office.  |
| Older People Pooled Budget and Learning Disabilities Pooled Budget Reserve | 1,424                                 | -1,424                                | 6,238                            | 6,238                               | To be used in future years as agreed by the Joint Management Group   |
| OSJ Client Income Reserve  | 64                                    |                                       |                                  | 64                                  | Reserve to provide for client income refunds   |
| Personal Budgets   | 188                                   | -222                                  | 34                               | 0                                   | Used to hold under-spends from Personal Budget Allocations no longer required.   |
| S117 Reserve   | 23                                    |                                       |                                  | 23                                  | Reserve set up in 2008/9 to cover any S117 re-assessments.   |
| Grants and Contributions   |                                       |                                       | 800                              | 800                                 |  |
| <u>Fire &amp; Rescue</u>   |                                       |                                       |                                  |                                     |  |
| Securing Water Supplies  | 27                                    |                                       | 43                               | 70                                  | To be used for unbudgeted fire hydrant work  |
| Protective Clothing  | 39                                    |                                       | 26                               | 65                                  | Replacement of personal protective clothing  |
| Breathing Apparatus Equipment  | 217                                   |                                       | 13                               | 230                                 | Renewal of breathing apparatus equipment   |
| Communications Fund  | 84                                    |                                       | 39                               | 123                                 | Renewal of communications equipment  |
| Vehicles   | 457                                   | 0                                     | 133                              | 590                                 | Planned renewal of the the Fire & Rescue vehicles.   |
| IT   | 160                                   | -87                                   |                                  | 73                                  | Renewal of IT equipment  |
| Rescue Equipment   | 26                                    |                                       |                                  | 26                                  | Renewal of Rescue equipment  |
| Fire Control   | 377                                   |                                       | 708                              | 1,085                               | Funding of the proposed joint Oxfordshire / Berkshire Fire Control Centre. Includes specific revenue grant for this programme.   |

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| Earmarked Reserves                              | 2011/12                               |                                       |                                  |                                     | Commentary   |
|---|---------------------------------------|---------------------------------------|----------------------------------|-------------------------------------|--|
|   | Balance at<br>1 April<br>2011<br>£000 | Movement                              |                                  | Balance at<br>31 March 2012<br>£000 |  |
|   |                                       | Contributions from<br>Reserve<br>£000 | Contributions to Reserve<br>£000 |                                     |  |
| Fire Link                                       | 139                                   |                                       |                                  | 139                                 | Renewal of Rescue equipment  |
| New Dimensions                                  | 25                                    |                                       | 25                               | 50                                  | For costs relating to the ownership of New Dimensions specialist vehicles  |
| <u>Emergency Planning</u>                       |                                       |                                       |                                  |                                     |  |
| Vehicle Renewals                                | 42                                    |                                       |                                  | 42                                  | Renewal of Emergency Planning vehicles   |
| <u>Safer Communities</u>                        |                                       |                                       |                                  |                                     |  |
| Grants & Contributions                          | 0                                     | 0                                     | 26                               | 26                                  | Contributions from district councils and other partners for Domestic Homicide Review   |
| <u>Trading Standards</u>                        |                                       |                                       |                                  |                                     |  |
| Vehicles Replacement Reserve                    | 7                                     |                                       |                                  | 7                                   | Renewal of Trading Standards vehicles  |
| General Reserve                                 | 0                                     |                                       | 15                               | 15                                  | To be used for costs of complex investigations (e.g. expert witnesses)   |
| Trading Standards Reserve                       | 12                                    |                                       |                                  | 12                                  | To fund trainee costs  |
| Gypsy & Traveller Services - Site Refurbishment | 198                                   | -70                                   |                                  | 128                                 | To be used for works at the Redbridge site.  |
| <b>SCS Directorate Total</b>                    | <b>4,561</b>                          | <b>-1,819</b>                         | <b>8,413</b>                     | <b>11,155</b>                       |  |
| <b>Environment &amp; Economy</b>                |                                       |                                       |                                  |                                     |  |
| Countryside Ascot Park                          | 18                                    |                                       | 1                                | 19                                  |  |
| Carbon Reduction                                | 60                                    |                                       |                                  | 60                                  |  |
| SALIX Repayments                                | 129                                   | -113                                  |                                  | 16                                  |  |
| Highways Winter Maintenance                     | 18                                    |                                       |                                  | 18                                  |  |
| Dix Pit WRC Development                         | 13                                    |                                       |                                  | 13                                  |  |
| Oxfordshire Waste Partnership Joint Reserve     | 121                                   | -19                                   |                                  | 102                                 | This reserve holds the revenue proportion of the unutilised element of the performance reward grant secured by the Oxfordshire Waste Partnership (OWP)                     |
| Transport                                       | 250                                   |                                       |                                  | 250                                 |  |
| Tourism Signs                                   | 102                                   | -13                                   | 13                               | 102                                 |  |
| On Street Car Parking                           | 1,093                                 | -1,000                                | 1,897                            | 1,990                               | This surplus has arisen under the operation of the Road Traffic Regulation Act 1984 (section 55). The purposes for which these monies can be used are defined by statute.  |
| Dix Pit Engineering Works                       | 866                                   | -467                                  | 168                              | 567                                 | To fund engineering work at Dix Pit waste management site  |
| Waste Management                                | 1,913                                 | -2,070                                | 2,164                            | 2,007                               | To fund future initiatives to minimise the potential impact of Landfill Allowance Trading Scheme fines (including the bid & planning costs of the Waste Treatment Project) |
| Landfill Allowance Trading Scheme               | 327                                   | -327                                  |                                  | 0                                   | This reserve represents the value of unused Landfill Allowances under the Landfill Allowance Trading Scheme. LATS finish in 2012/13  |
| Vehicle Renewals                                | 61                                    |                                       | 4                                | 65                                  | To fund future replacement of vehicles   |
| Capital Salaries transfer                       | 53                                    |                                       |                                  | 53                                  |  |
| Property Disposal Costs                         | 115                                   |                                       | 44                               | 159                                 | To meet disposal costs in excess of the 4% eligible to be charge against capital receipts  |
| Developer Funding (Revenue)                     | 191                                   | -227                                  | 273                              | 237                                 | To meet the costs of monitoring Section 106 agreements   |
| West End Partnership                            | 218                                   | -81                                   |                                  | 137                                 | This reserve is to ring-fence funding relating to the West End Project   |
| Food with Thought / QCS Cleaning                | 1,409                                 | -27                                   | 89                               | 1,471                               | To be used to invest in the business plus a contingency for unforeseen costs   |
| Area Stewardship                                | 0                                     |                                       | 413                              | 413                                 | To manage the funding available for the Area Stewardship scheme  |
| Cotswold & Malvern TP Reserve                   | 0                                     |                                       | 15                               | 15                                  |  |

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|---|---------------------------------------|---------------------------------------|----------------------------------|-------------------------------------|--|
|   | Balance at<br>1 April<br>2011<br>£000 | Movement                              |                                  | Balance at<br>31 March 2012<br>£000 |  |
|   |                                       | Contributions from<br>Reserve<br>£000 | Contributions to Reserve<br>£000 |                                     |  |
| <b>Oxfordshire Customer Services</b>      |                                       |                                       |                                  |                                     |  |
| Development Reserve                       | 472                                   | -141                                  | 738                              | 1,069                               | Used to fund projects which will contribute to the business strategy   |
| Money Management Reserve                  | 40                                    |                                       | 30                               | 70                                  | Contingency in case of an overspend if income received is less than budget   |
| Oxfordshire - Buckinghamshire partnership | 332                                   | -129                                  | 3                                | 206                                 | This reserve is to ring-fence funding for the Oxfordshire & Buckinghamshire Partnership graduate teacher training programme  |
| Customer Service Centre Reserve           | 1,883                                 |                                       | 9                                | 1,892                               | Project funding  |
| Schools ICT                               | 10                                    |                                       |                                  | 10                                  | Funding for the further development of a Learning Platform for Schools   |
| ICT projects                              |                                       |                                       | 1,166                            | 1,166                               | Used to fund the costs of major ICT projects   |
| Grants and Contributions                  | 0                                     |                                       | 780                              | 780                                 | £523k Community Transport, £193k Countryside Services Grants, £64k CSC   |
| <b>EE Directorate Total</b>               | <b>9,694</b>                          | <b>-4,614</b>                         | <b>7,807</b>                     | <b>12,887</b>                       |  |
| <b>Chief Executive's Office</b>           |                                       |                                       |                                  |                                     |  |
| Change Fund                               | 869                                   | -328                                  | 230                              | 771                                 | For projects that meet criteria set by the Chief Executive for modernisation and change management agendas.  |
| CIPFA Trainees                            | 36                                    |                                       | 22                               | 58                                  | This provides cover for any unbudgeted CIPFA trainee costs - pay costs fluctuate according to the qualification level that the current trainees have reached.              |
| Council Elections                         | 207                                   |                                       | 126                              | 333                                 | This will be used for the 2013 election. In years where no County Elections take place any underspend on the Council Elections budget will be transferred to this reserve. |
| FMSIS Audit                               | 27                                    | -27                                   |                                  | 0                                   |  |
| Registration Service                      | 180                                   |                                       | 373                              | 553                                 | To be used for refurbishing the Registration buildings and facilities in 2012/13   |
| Big Society Fund                          |                                       |                                       | 163                              | 163                                 | Balance of the 2011/12 Big Society Fund to be used in 2012/13  |
| Change Management & New Ways of Working   |                                       |                                       | 160                              | 160                                 | To support the project as it continues in 2012/13  |
| Coroner's Service                         |                                       |                                       | 133                              | 133                                 | To support various projects that will be completed in 2012/13  |
| <b>CEO Directorate Total</b>              | <b>1,319</b>                          | <b>-355</b>                           | <b>1,207</b>                     | <b>2,171</b>                        |  |
| <b>Corporate</b>                          |                                       |                                       |                                  |                                     |  |
| Grants and Contributions                  |                                       |                                       | 624                              | 624                                 |  |
| Insurance Reserve                         | 6,249                                 | -2,790                                |                                  | 3,459                               |  |
| Carry Forward Reserve                     | 9,891                                 | -9,891                                | 8,410                            | 8,410                               |  |
| Capital Reserve                           | 16,579                                |                                       | 363                              | 16,942                              |  |
| Rolling Fund Reserve                      |                                       |                                       | 578                              | 578                                 |  |
| Other Reserves                            | -1                                    |                                       |                                  | -1                                  |  |
| LABGI Reserve                             | 496                                   | -61                                   |                                  | 435                                 |  |
| Budget Reserve - Agreed 2009              | 6,107                                 | -6,107                                | 4,361                            | 4,361                               |  |
| Efficiency Reserve                        | 3,776                                 | -1,660                                | 8,713                            | 10,829                              |  |
| Prudential Borrowing Reserve              | 3,885                                 | -102                                  | 1,250                            | 5,033                               |  |
| <b>Corporate Total</b>                    | <b>46,982</b>                         | <b>-20,611</b>                        | <b>24,299</b>                    | <b>50,670</b>                       |  |
| <b>Total</b>                              | <b>84,739</b>                         | <b>-33,359</b>                        | <b>65,681</b>                    | <b>117,061</b>                      |  |