Appendix 2

Earmarked Reserve	Balance	Budgeted	Other	Expected	Description
	31/03/2012	Movements	Expected	Balance	
		2012/13	Movements	31/3/2013	

Reserves which must be used for the purpose

Grants and Conditional/Contractual Funds	-4,802,353	1,073,149		-3,729,204 Reserve for Revenue Grants and Conditional/Contractual Funds
Insurance	-2,143,246			 -2,143,246 Actuary valuation relating to self insurance requirements. Held against known claims
Carbon Management (Salix)	-169,711			-169,711 Ring fenced under the terms of the SALIX grant funding. Can only be used for carbon management schemes.
Rent Deposit Scheme	-160,000			-160,000 Reserve held against the bonds given under the rent deposit scheme.
Arts	-19,145			-19,145 Ring fenced under the terms of the bequest. Can only be used for Arts and Culture and in certain circumstances.
Leasing	-7,320			-7,320 Reserve for the management of lease phasing over year ends
Joint Planning Unit	-78,000			-78,000 Surplus JPU contributions.
	-7,379,775	1,073,149	0	-6,306,626

Reserves Committed but not spent

Project Carry Forwards Supporting Business/Economic Growth	-163,915 -282,840	163,915	 0 Reserve for specific projects not quite completed in 2011/12 -282,840 Reserve to support work to regenerate Northampton and enable/encourage businesses to open and expand thereby enhancing the local economy
Central Area Action Plan	-113,562		-113,562 Reserve held against the costs of the Central Area Action Plan
Delapre Abbey	-522,096	-50,000	-572,096 Reserve for the revenue costs of restoring Delapre Abbey
Office Moves including Cliftonville	-178,369		-178,369 Part Cliftonville, Part EDRMS project
Core Business Systems	-253,837		-253,837 Reserve held for upgrading the financial system enabling revenue efficiency savings offered in the budget build to be made
Building Maintenance	-308,770		-308,770 Reserve held against unforeseen emergency building works
Performance and Change/Service Improvements	-817,878		-817,878 Reserve to support the Council's improvement agenda. Allocated to specific projects currently in progress.
St Johns & Grosvenor Greyfriars Advice	-81,518		-81,518 Reserve held against the costs of the St Johns and Grosvenor Greyfriars projects that cannot be capitalised
Restructuring	-1,175,843		-1,175,843 Reserve for NBC redundancy, pension strain, and related costs arising from redundancies.
Recharges Shortfall	-382,599	-2,334	-384,933 Reserve against a shortfall in allowable recharges to the HRA
Skate Park Maintenance	-38,342		-38,342 Reserve for the annual costs of maintenance for the Skatepark
Hazelrigg House Dilapidations	-26,776		-26,776 Reserve for the costs of dilapidation rectifications at Hazelrigg house
Carbon Tax	-33,000		-33,000 Reserve held against the changes to the carbon trading scheme that will result in an unknown cost to NBC

Appendix 2

Food Waste	-161,701	0		-161,701 Reserve for the costs of introducing food waste collection
	-4,541,047	-2,334	113,915	-4,429,466

Appendix 2

Reserves relating to specific risks - agreed by S151 Officer

Subsidy Equalisation-499,779-44,432-544,211Reserve held against unpredictable variations in benefit subsidy year on yearCar Parks-200,000-200,000-200,000-45,000-450,000Reserve held against unpredictable variations in benefit subsidy year on yearMill Uss Contingency-105,000-45,000-78,240-78,240-78,240-78,240Asset Management Reserve-396,206-78,240-78,240-78,240-78,240-78,240Future Budget Pressures/Impact of LGFR-1,375,575126,112-126,000-100,000Reserve held against the cost of the previous years budgetBig Society-100,000-100,000-100,000-100,000-100,000Reserve held against the cost of implementing the Enhanced Housing Management Charge-100,000-100,000-100,000Reserve held against the cost of the previous years budgetBenior Management Charge0-100,000-100,000-100,000New reserve against the cost of the previous years budgetLard charges Legislation-70,00070,000-100,000-100,000New reserve against the cost of the community governance reviewLSP-2,128-2,1282,1282,128Reserve held against the cost of the cost of transferring WNDC planning functions to NBCReserve agains	Debt Financing	-377,508			-377,508 Reserve held against the market risks of treasury management in line with best practice.
Car Parks -200,000 -200,000 -400,000 Reserve held against shortfalls in car parking income Utilities Contingency -105,000 -45,000 Reserve held against shortfalls in property income Pay & Grading -396,206 -78,240 Reserve held against shortfalls in costs of protection and finalisation of project Future Budget Pressures/Impact of LGFR -1,375,575 126,112 -1,249,463 Reserve held against the risks of local government finance reform and Welfaar erform in future years and the next CSR. Late delivery of budget options 0 -100,000 -100,000 Contingency for late delivery of budget options Big Society -100,000 -100,000 -100,000 Reserve held against the risks of local government finance reform and Welfaar erform in future years and the next CSR. People through difficult times -100,000 -100,000 Reserve held against the risks of local government finance Housing Management Charge Serior Management Support -100,000 -100,000 Reserve held against the risk of incurring actual costs of the cost of the cost of the senior management restructure to bed in. Community Governance Review 0 -100,000 -100,000 Ner gever eagainst the cost of the cost of the senior management restructure to bed in. Land charges Legislation -70,00	Subsidy Equalisation	-499,779	-44,432		-544,211 Reserve held against unpredictable variations in benefit subsidy year
Utilities Contingency Asset Management Reserve Pay & Gradig -105,000 -396,206 -78,240 -78,240 Reserve against the rising cost of energy -78,240 Reserve held against shortfalls in property income -386,206 Future Budget Pressures/Impact of LGFR -1,375,575 126,112 -1,249,463 Reserve held against the risks of local government finance reform and Welfare reform in future years and the next CSR Late delivery of budget options 0 -100,000 -100,000 -100,000 -100,000 Reserve held against the costs of the Electoral Registration changes - individual registration Big Society CAB & Community Partnerships - Helping People through difficult times Enhanced Housing Management Charge 0 -100,000 -100,000 Reserve sagainst the cost of implementing the Enhanced Housing Management Support 0 -100,000 -100,000 Reserve held against the cost of the serve munity governance review LSP 2,128 0 -100,000 -100,000 -100,000 New reserve against the cost of fine community governance review LSP 2,128 2,128 0 Fuding in base budget as part of the senior management restructure to bed in. Community Governance Review -126,926 126,926 0 Reserve held against the costs of known changes to land charges legislation Senior Management Support	Cor Porko	200,000	200,000		
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