

## Earmarked Reserves - Proposed Realignment

Description	Balance 31 Mar 2016	Expected Use/ (Contribution) 2016/17	Forecast Balance 31/3/17	Reason for Reserve/Proposed Use/Reason for Transfer	Amount to be Transferred to Corporate Reserves	Forecast Balance 31/3/17 after transfer
	£	£	£		£	£
Legal Services	(100,000)		(100,000)	Required for Counsel/legal fees that NBC may need to engage in the future - will form part of a wider corporate risk reserve	100,000	0
<b>Sub-Total - Borough Secretary</b>	<b>(100,000)</b>	<b>0</b>	<b>(100,000)</b>		<b>100,000</b>	
Arts	(20,197)	20,197	0	Will be used to support exhibitions in 16/17		0
SALIX Fund	(147,746)		(147,746)	May need to pay back SALIX share £93,742	54,004	(93,742)
Skate Park Maintenance	(36,833)		(36,833)	Transfer - Maintenance cost in base budget	36,833	0
Specific PES Risks (Env Services Reprovision)	(1,033,977)	128,000	(905,977)	£128k approved at programme board for re provision of service. Estimated further costs of £250k minimum to complete project	655,977	(250,000)
Specific PES Risks (Tree Maintenance)	(260,000)	110,000	(150,000)	Tree Maintenance April 2016 to Sept 2018, £250k over 2.5 years, plus £10k in 16/17 for Parks projects		(150,000)
Britain in Bloom	(75,000)	37,500	(37,500)	To be used to fund Growth item in 16/17 and 17/18	0	(37,500)
Domestic Homicide Reviews	(50,000)		(50,000)	Needed, 3 reviews in progress	0	(50,000)
Sekemka Revenue	(372,916)		(372,916)	Revenue cost of museum extension project	0	(372,916)
Call Care	(56,184)		(56,184)	To mitigate against risks in income target - transfer as this risk is covered by General Reserve	56,184	0
DCLG Waste Partnership South Northants	(102,914)		(102,914)	Retain - phase 2 project in development	0	(102,914)
Community Safety Partnership funding	(110,463)		(110,463)	Retain for Community Safety, add in related reserves below	(57,537)	(168,000)
Building Safer Communities Grant	(23,645)		(23,645)	Retain, add to Community Safety Reserve	23,645	(0)
Drug Reference Group	(3,766)		(3,766)	Retain, add to Community Safety Reserve	3,766	(0)
DCSF Grants	(30,684)		(30,684)	Retain, add to Community Safety Reserve	30,684	(0)
Habitat Regulation Assessments	(34,356)		(34,356)	Not Required	34,356	0
Collecting Cultures	(1,500)		(1,500)	Transfer to Corporate Reserves	1,500	0
HLF World Footwear Project	(1,183)		(1,183)	Transfer to Corporate Reserves	1,183	0
Air Quality DEFRA	(47,403)	47,403	0	Low Emission Strategy - Cabinet 8/6/16	0	0
<b>Sub-Total - Customers &amp; Communities</b>	<b>(2,408,767)</b>	<b>343,100</b>	<b>(2,065,667)</b>		<b>840,595</b>	<b>(1,225,072)</b>
Delapre Abbey (HLF Match funding)	(21,810)		(21,810)	Left over from Delapre phase 1 - will contribute to Phase 2 costs	0	(21,810)
Northampton Battlefield Site conservation management plan	(7,718)		(7,718)	Next stage of Conservation Plan - surveying of Battlefield etc.	0	(7,718)
Northampton Alive	(28,585)		(28,585)	Not needed as £50,000 p/a held within base budget	28,585	0
Business Incentive Scheme (Carry Forward)	(152,631)		(152,631)	Required to support scheme	0	(152,631)
GF Land Registration	(58,145)		(58,145)	Not required - No movement since before April 2014	58,145	0
Land and Property Registration	(9,887)		(9,887)	Planning Enforcement undertaking property searches		(9,887)
Joint Planning Unit	(76,217)		(76,217)	Being held for Pension purposes - value to be reviewed		(76,217)
Asset Income Shortfall	(81,500)		(81,500)	Part of normal budget risk position	81,500	0
Delapre Abbey	(748,749)	748,749	(0)	Part of original Delapre capital funding, already allocated	0	(0)
Delapre Abbey - Donations	(100)		(100)		0	(100)
Delapre Abbey - Dilapidations	(71,535)	71,535	0	Part of original Delapre capital funding, already allocated	0	0
HPDG	(1,072,521)	185,476	(887,045)	Staff costs now built in as part of base budget	887,045	0
Neighbourhood Planning Blackthorn	(1,068)		(1,068)	Government Grant		(1,068)
Neighbourhood Planning Spring Boroughs	(18,997)		(18,997)	Government Grant		(18,997)
Neighbourhood Planning General	(39,432)		(39,432)	Government Grant		(39,432)
Neighbourhood Planning Duston	(5,865)		(5,865)	Government Grant		(5,865)
Upton Bus Service	(106,416)		(106,416)	Required to part-fund bus service	0	(106,416)
S106 Interest	(56,956)		(56,956)	Not required, interest added to appropriate s106 balances	56,956	0
Brownfield Register Pilot	(10,000)		(10,000)	Needed to cover interim staff member	0	(10,000)
<b>Sub-Total - Regen, Enterprise, Plng</b>	<b>(2,568,134)</b>	<b>1,005,760</b>	<b>(1,562,374)</b>		<b>1,112,231</b>	<b>(450,143)</b>
Rent Deposit Scheme	(25,000)		(25,000)	Requirments to be reviewed as part of budget process		(25,000)
Empty Homes	(205,335)		(205,335)	Requirments to be reviewed as part of budget process		(205,335)
HIMO Licensing	(100,000)		(100,000)	Requirments to be reviewed as part of budget process		(100,000)

DCLG Homelessness	(64,124)		(64,124)	Requirments to be reviewed as part of budget process		(64,124)
Homelessness Prevention	(64,461)		(64,461)	" " " "		(64,461)
Preventing Repossession Fund	(153,427)		(153,427)	" " " "		(153,427)
Universal Credit	(25,237)		(25,237)	" " " "		(25,237)
<b>Sub-Total - Housing</b>	<b>(637,583)</b>	<b>0</b>	<b>(637,583)</b>		<b>0</b>	<b>(637,583)</b>
Restructuring - Redundancy Costs etc	(163,625)		(163,625)		163,625	0
Legal Costs (including Sixfields)	(233,626)	233,626	0	To cover professional fees for legal work, including sixfields	(650,000)	(650,000)
EZ Reserve	(38,852)		(38,852)	To fund additional EZ support costs		(38,852)
WNDC Transitional Funding	(594,427)		(594,427)	To be used to support regeneration projects		(594,427)
MTFP Cashflow	(4,723,133)	(1,930,858)	(6,653,991)	To be retained to cover any timing delays in achieving savings targets	1,712,991	(4,941,000)
Future Project Provision	(500,000)	500,000	0	Committed		0
Delivering the Efficiency Plan	(1,932,257)	(854,471)	(2,786,728)	To be used for one-off investment leading to improved efficiency and savings.	(4,514,690)	(7,301,418)
Strategic Investment Reserve	(3,717,872)	1,395,000	(2,322,872)	For investments supporting strategic acquisitions.	822,872	(1,500,000)
Investment Properties				New reserve - any receipts from sale of investment properties to be set aside for replacement investments		0
Project Carry Forwards	(157,400)	157,400	0	For specific projects in 16/17		0
<b>Sub-Total - Corporate</b>	<b>(12,061,191)</b>	<b>(499,303)</b>	<b>(12,560,494)</b>		<b>(2,465,202)</b>	<b>(15,025,697)</b>
Subsidy Equalisation	(329,077)		(329,077)	Reduce to £200k to cover subsidy risks	129,077	(200,000)
Welfare Reform	(48,017)	15,103	(32,914)			(32,914)
Recharges Shortfall	(350,000)		(350,000)	Reduce to £250k to cover potential shortfall arising from central support recharges m	100,000	(250,000)
Council Tax Support	(131,258)		(131,258)	Specific reserve no longer required	131,258	(0)
VAT claims - refunds	(52,041)		(52,041)	Specific reserve no longer required	52,041	(0)
Insurance Reserve	(1,215,260)	(54,000)	(1,269,260)	To cover major claims - value per insurers		(1,269,260)
Rates Retention Deficit Funding	(517,000)		(517,000)	To cover timing differences.		(517,000)
<b>Sub-Total - Technical</b>	<b>(2,642,654)</b>	<b>(38,897)</b>	<b>(2,681,551)</b>		<b>412,376</b>	<b>(2,269,175)</b>
<b>Total GF Earmarked Reserves</b>	<b>(20,418,329)</b>	<b>810,660</b>	<b>(19,607,669)</b>		<b>(0)</b>	<b>(19,607,670)</b>