

	<u>Purpose of Reserve</u>	<u>31/3/13</u>	<u>2013/14</u>	<u>2013/14</u>	<u>31/3/14</u>	<u>2014/15</u>	<u>2014/15</u>	<u>Proposals</u>	<u>2014/15</u>	<u>31/3/15</u>
			<u>Movement</u>	<u>Movement</u>		<u>Movement</u>	<u>Reserve</u>	<u>to Support</u>	<u>Movement</u>	
		£	Revenue	Capital	£	Revenue	Re-alignment	2014/15 Budget	Capital	£
			£	£		£	£	£	£	
<u>EARMARKED RESERVES</u>										
<u>Other</u>										
RES002	Pension Reserve	To fund future pension liability	-178,373	-150,000	-328,373	-150,000		311,400		-166,973
RES003	Economic Development Reserve	To fund future economic studies	-14,200		-14,200					-14,200
RES004	IBS License Reserve	To fund cost of IBS license paid up front	-148,700		-148,700		148,700			0
RES005	Keep Cheltenham Tidy Reserve	Keep Cheltenham Tidy campaign - scheme contributions	-626		-626					-626
RES006	Cultural Development Reserve	To fund future arts facilities/activity	-22,361		-22,361					-22,361
RES007	LABGI Reserve	To fund future economic / cultural development	0		0					0
RES008	House Survey Reserve	To fund cyclical housing stock condition surveys	-88,025	-7,500	-95,525	-7,500				-103,025
RES009	Twinning Reserve	Twinning towns civic visits to Cheltenham	-7,400		-7,400					-7,400
RES010	Flood Alleviation Reserve	To fund future flood resilience work, delegated to the Flood working group for allocation	-223,048	82,000	-141,048	50,000				-91,048
RES011	Art Gallery & Museum Development Reserve	To fund capital scheme	-618,232		618,232	0				0
RES012	Pump Room Insurance Reserve	Insurance reserve for stolen jewellery	-13,735		-13,735					-13,735
RES013	TIC Shop Reserve	Accumulated profits held for TIC shop improvements	-29		-29					-29
RES014	GF Insurance Reserve	To fund risk management initiatives / excess / premium increases	-79,371		-79,371					-79,371
RES015	Vehicle Leasing Equalisation Reserve	Purchase of vehicles and equipment	-116,085		-116,085		116,085			0
RES016	Joint Core Strategy Reserve	To fund Joint Core Strategy	-161,767	21,500	-140,267	55,200				-85,067
RES018	Civic Pride Reserve	To pump prime civic pride initiative / match funding	-639,226	168,200	356,000	-115,026	115,000	-264,785		-264,811
RES019	Land Charges Reserve	Cushion impact of fluctuating activity levels	-34,400		-34,400					-34,400
			-2,345,580		-1,257,148					-883,048
<u>Repairs & Renewals Reserves</u>										
RES201	Commutated Maintenance Reserve	Developer contributions to fund maintenance	-185,629	39,000	-146,629	39,000				-107,629
RES202	Highways Insurance Reserve	County highways - insurance excesses	-15,000		-15,000					-15,000
RES203	Revs & Benefits IT Reserve	Replacement fund to cover software releases	-30,000		-30,000					-30,000
RES204	I.T. Repairs & Renewals Reserve	Replacement fund	-349,965	26,600	221,765	-101,600	30,665			-70,935
RES205	Property Repairs & Renewals Reserve	20 year maintenance fund	-534,043	315,250	27,300	-191,493	-700,000			-891,493
			-1,114,637		-484,722					-1,115,057
<u>Equalisation Reserves</u>										
RES101	Rent Allowances Equalisation	Cushion impact of fluctuating activity levels	-133,256	68,400	-64,856	64,856				0
RES102	Planning Appeals Equalisation	Funding for one off appeals cost in excess of revenue budget	-101,232		-101,232					-101,232
RES103	Licensing Fees Equalisation	Past income surpluses to cushion impact of revised legislation To cover any additional losses arising in the value of Icelandic deposits and/or to reduce the borrowing arising from the capitalisation of the losses	-22,555		-22,555	11,400				-11,155
RES104	Interest Equalisation	Fund cyclical cost of local plan inquiry	-424,012	250,000	-174,012					-174,012
RES105	Local Plan Equalisation	Fund cyclical cost of local elections	-127,230	60,000	-67,230	60,000				-7,230
RES106	Elections Equalisation	Fund cyclical cost of local elections	0	-61,500	-61,500	61,500				0
			-808,284		-491,384					-293,628

	<u>Purpose of Reserve</u>	<u>31/3/13</u>	<u>2013/14</u>	<u>2013/14</u>	<u>31/3/14</u>	<u>2014/15</u>	<u>2014/15</u>	<u>Proposals</u>	<u>2014/15</u>	<u>31/3/15</u>
		£	<u>Movement</u>	<u>Movement</u>	£	<u>Movement</u>	<u>Reserve</u>	<u>to Support</u>	<u>Movement</u>	£
			<u>Revenue</u>	<u>Capital</u>		<u>Revenue</u>	<u>Re-alignment</u>	<u>2014/15 Budget</u>	<u>Capital</u>	
		£	£	£	£	£	£	£	£	£
<u>Reserves for commitments</u>										
RES301	Carry Forwards Reserve	Approved budget carry forwards	-1,612,126	1,590,326	-21,800	21,800				0
<u>CAPITAL</u>										
RES401	Housing Capital Reserve	To fund Housing General Fund capital expenditure	-902,476		-902,476		902,476			0
RES402	Capital Reserve - GF	To fund General Fund capital expenditure	-1,364,674	-570,000	1,380,200	-554,474	-570,000	-902,476	841,100	-1,185,850
			-2,267,150		-1,456,950					-1,185,850
TOTAL EARMARKED RESERVES			-8,147,777		-3,712,004					-3,477,583
<u>GENERAL FUND BALANCE</u>										
B8000 - B8240	General Balance - RR	General balance	-2,021,123	269,492	-1,751,630	-4,060			14,700	-1,740,990
			-2,021,123		-1,751,630					-1,740,990
TOTAL GENERAL FUND RESERVES AND BALANCES			-10,168,899	2,101,768	2,603,497	-5,463,634	-922,139	0	311,400	855,800
										-5,218,573