

		Balance 1/4/07 £	Increase 2007/08 £	(Decrease) 2007/08 £	Balance 1/4/08 £	Increase 2008/09 £	(Decrease) 2008/09 £	Balance 1/4/09 £
<b>EARMARKED RESERVES</b>								
<b>General Revenue Reserves</b>								
BR01	Single Status Reserve	To fund implementation of Single Status	708,035	381,000	(49,600)	1,039,435	(15,000)	1,024,435
BR02	Pension Reserve	To fund future pension liability	764,873	150,000	(300,000)	614,873	(465,500)	299,373
BR03	CPA Reserve	To fund future CPA costs	43,500			43,500		43,500
BR04	Economic Development Reserve	To fund future economic studies	20,000		(5,800)	14,200		14,200
BR05	IBS License Reserve	To fund cost of IBS license paid up front	96,700	26,700		123,400	26,700	150,100
BR06	Keep Cheltenham Tidy Reserve	Keep Cheltenham Tidy campaign - scheme contributions	626			626		626
BR08	Grave Maintenance Reserve	Long-term grave maintenance	23,751		(6,000)	17,751	(6,000)	11,751
BR09	Cultural Development Reserve	To fund future arts facilities/activity	759,500	32,500	(52,700)	739,300	(47,800)	724,000
BR10	LABGI Reserve	To fund future economic / cultural development	884,695	516,092	(517,500)	883,287	(687,500)	195,787
BR11	Housing Needs Assessment Reserve	To fund housing needs surveys	20,590			20,590		20,590
BR12	House Survey Reserve	For cyclical pte housing stock condition surveys	42,435	7,500		49,935	7,500	57,435
BR13	Twinning Reserve	Twinning towns civic visits to Cheltenham	24,200		(5,000)	19,200		19,200
		To fund future flood resilience work, delegated to the Flood working group for allocation	-	135,000		135,000		135,000
BR20	Farmers Market Reserve	Reserve held in the event of cancellation of markets	3,000			3,000		3,000
BR21	Corporate Training Reserve	Large corporate staff training programmes	17,326			17,326		17,326
BR25	Pump Room Insurance Reserve	Insurance reserve for stolen jewellery	28,066			28,066		28,066
BR26	Museum Shop Reserve	Accumulated profits held for Museum shop improvements	25,459			25,459		25,459
BR27	TIC Shop Reserve	Accumulated profits held for TIC shop improvements / Tourism development	50,000			50,000		50,000
		To fund risk management initiatives / excess / premium increases	400,655	20,000		420,655	(5,000)	492,655
BR42	Vehicle Reserve	Purchase of vehicles	211,674			211,674		211,674
BR57	Exchequer Equipment Reserve	Cyclical replacement fund	39,000			39,000		39,000
BR58	Civic Pride Reserve	To pump prime civic pride initiative / match funding	361,936	50,000	(203,700)	208,236	(34,600)	173,636
			<b>4,526,022</b>	<b>1,318,792</b>	<b>(1,140,300)</b>	<b>4,704,514</b>	<b>(1,261,400)</b>	<b>3,736,814</b>
<b>Repairs &amp; Renewals Reserves</b>								
BR52	Commuted Maintenance Reserve	Developer contributions to fund maintenance	479,529	37,400	(55,300)	461,629	(59,000)	402,629
BR78	Highways Insurance Reserve	County highways - insurance excesses	54,146		(300)	53,846		53,846
BR83	Council Tax / Benefits I.T. Reserve	Replacement fund to cover software releases	30,000			30,000		30,000
BR85	HR ICT Systems Reserve	Replacement fund to cover upgrades	-	20,000		20,000	(20,000)	-
BR88	I.T. Repairs & Renewals Reserve	Replacement fund	250,065	182,000	(224,800)	207,265	(153,600)	245,165
BR89	Property Repairs & Renewals Reserve	Maintenance fund	1,962,907	493,000	(1,358,830)	1,097,077	(1,318,500)	371,577
		Replacement fund to cover costs associated with area clearance and compulsory purchase	298,253			298,253		298,253
BR98	Area Clearance Reserve		<b>3,074,900</b>	<b>732,400</b>	<b>(1,639,230)</b>	<b>2,168,070</b>	<b>(1,551,100)</b>	<b>1,401,470</b>
<b>Equalisation Reserves</b>								
BR61	Planning Delivery Grant Equalisation	Cushion impact of fluctuating activity levels	-	270,500		270,500	(270,500)	-
BR63	Rent Allowances Equalisation	Cushion impact of fluctuating activity levels	387,600			387,600		387,600
BR64	Planning Fees Equalisation	Funding for one off appeals cost in excess of revenue budget	83,955		(45,000)	38,955		38,955
		Past income surpluses to cushion impact of revised legislation	119,000		(20,000)	99,000		99,000
BR71	Concessionary Fares Equalisation	Cushion impact of fluctuating activity levels	100,000	100,000	(175,000)	25,000		25,000
BR72	Local Plan Equalisation	Fund cyclical cost of local plan inquiry	366,030		(33,000)	333,030		333,030
BR76	Elections/Electoral Reg. Equalisation	Fund cyclical cost of local elections	21,400	51,300		72,700	(72,700)	-
			<b>1,077,985</b>	<b>421,800</b>	<b>(273,000)</b>	<b>1,226,785</b>	<b>-</b>	<b>(343,200)</b>
								<b>883,585</b>

		Balance 1/4/07 £	Increase 2007/08 £	(Decrease) 2007/08 £	Balance 1/4/08 £	Increase 2008/09 £	(Decrease) 2008/09 £	Balance 1/4/09 £
<b>EARMARKED RESERVES</b>								
BR91	<b>Budget Carry Forward Reserves</b>	Approved Carry forwards	1,041,088	485,000	(1,011,088)	515,000	-	515,000
<b>Capital Reserves</b>								
BR77	Capital Reserve - GF Housing	To fund Housing General Fund capital expenditure	3,441,739		(943,526)	2,498,213	(21,700)	2,476,513
BR92	Capital Reserve - GF	To fund General Fund capital expenditure	1,741,278	475,000	(479,027)	1,737,251	(982,500)	1,457,751
			<b>5,183,016</b>	<b>475,000</b>	<b>(1,422,553)</b>	<b>4,235,463</b>	<b>(1,004,200)</b>	<b>3,934,263</b>
		<b>TOTAL EARMARKED</b>	<b>14,903,011</b>	<b>3,432,992</b>	<b>(5,486,171)</b>	<b>12,849,832</b>	<b>1,781,200</b>	<b>(4,159,900)</b>
BS01	<b>General Reserve</b>	General balance	1,416,129	182		1,416,311	233	1,416,544
		<b>TOTAL RESERVES</b>	<b>16,319,141</b>	<b>3,433,174</b>	<b>(5,486,171)</b>	<b>14,266,144</b>	<b>1,781,433</b>	<b>(4,159,900)</b>