

Appendix B - Northamptonshire County Council Reserves Disaggregation Principles

Reserve	Disaggregation Principle	Allocation %	
		West Northants	North Northants
General Fund	Disaggregated NCC 2020/21 Budget Baseline	52.90%	47.10%
Insurance Reserve	Split 50/50 pending confirmation of actuarial assessment of insurance liabilities	50.00%	50.00%
Budget Delivery Reserve	Disaggregated NCC savings in the MTFP	52.90%	47.10%
LGSS Central Management	Disaggregated NCC 2020/21 Budget Baseline	52.90%	47.10%
Carry Forward	Estimated based on individual carry forward	Allocation based on individual carry forward	
Business Rates Retention Reserve	Based on allocation of S31 grant October Pooling Return	55.00%	45.00%
Public Health Reserves	Public Health grant formula	51.40%	48.60%
COVID 19	COVID Relative Needs Formula	50.50%	49.50%
Children's Trust Ring-fenced Reserves	Children's Trust Reserves - client function managed in North Northants	0.00%	100.00%
Other Reserves*	Disaggregated NCC 2020/21 Budget Baseline	52.90%	47.10%

**Within the Other reserves, earmarked reserves relating to specific items have been allocated to the host authority, and the remaining balance disaggregated based upon above principles.*