

## Appendix D - Use of reserves for budget purposes

Reserve	2026/27				
	Forecast balance - start of year	Contributions to reserves	Contributions from reserves	Capital contributions	Forecast balance - End of year
	£000	£000	£000	£000	£000
Council Fund (Authority)	-11,475	-803			-12,278
School Balances	7,518			0	7,518
Sub Total Council Fund	-3,957	-803	0	0	-4,760
<b>Earmarked Reserves:</b>					
Invest to Redesign	-1,189				-1,189
IT Transformation	-662		49	198	-464
Insurance and Risk Management	-925				-925
Capital Receipt Generation	-314				-314
Treasury Equalisation	-590				-590
Redundancy and Pensions	-593		88		-505
Capital Investment	-250				-250
Community & Corporate Plan Priority	-150				-150
Programme of Change	-200		107		-93
Pay Inflation Award Reserve	-130				-130
Total Specific Reserves	-5,003	0	244	198	-4,610
Partnership Reserves	-1,762	-50	200		-1,612
Other Service Reserves	-3,050	-28			-3,078
Council tax premium	-1,457	-657	503		-1,611
Total Service & Partnership Reserves	-6,269	-735	703	0	-6,301
<b>Total useable revenue reserves</b>	<b>-15,229</b>	<b>-1,538</b>	<b>947</b>	<b>198</b>	<b>-15,671</b>

<b>Appendix D - Forecast useable reserve balances</b>				
<b>Financial Year ending</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b><i>Council Fund</i></b>				
Council Fund	(11,475)	(12,278)	(13,138)	(14,058)
School Balances	7,518	7,518	7,518	7,518
<b>Total General Fund balance</b>	<b>(3,957)</b>	<b>(4,761)</b>	<b>(5,620)</b>	<b>(6,540)</b>
<b><i>Earmarked Reserves</i></b>				
Invest to Redesign Reserve	(1,189)	(1,189)	(1,189)	(1,189)
IT Transformation Reserve	(662)	(464)	(361)	(258)
Insurances & Risk Management Reserve	(925)	(925)	(925)	(925)
Capital Receipt Generation Reserve	(314)	(314)	(314)	(314)
Treasury Equalisation Reserve	(590)	(590)	(590)	(590)
Redundancy and Pensions Reserve	(593)	(505)	(417)	(329)
Capital Investment Reserve	(250)	(250)	(250)	(250)
Community & Corporate Plan Priority	(150)	(150)	(150)	(150)
Programme of Change	(200)	(93)	(93)	(93)
Pay Inflation	(130)	(130)	(130)	(130)
<b>Sub Total Earmarked Reserves</b>	<b>(5,003)</b>	<b>(4,610)</b>	<b>(4,419)</b>	<b>(4,228)</b>
Partnership Reserves	(1,762)	(1,612)	(1,487)	(1,537)
Service Reserves	(3,050)	(3,078)	(3,106)	(3,134)
Council tax premium reserves	(1,457)	(1,611)	(1,791)	(1,998)
<b>Sub Total - other Earmarked</b>	<b>(6,269)</b>	<b>(6,301)</b>	<b>(6,384)</b>	<b>(6,669)</b>
<b>Total Useable Revenue Reserves</b>	<b>(15,229)</b>	<b>(15,671)</b>	<b>(16,423)</b>	<b>(17,437)</b>