

# Appendix 4

| Current Year   |                        |           |           |                |                             | Consolidated General Fund Reserve   |              |              |              |              |              |
|--|------------------------|-----------|-----------|----------------|-----------------------------|---|--------------|--------------|--------------|--------------|--------------|
| Approved Budget  | In-Year Budget Changes |           |           | Updated Budget | Forecast Outturn Q2 2023/24 |   | .....        | 2025/26      | 2026/27      | 2027/28      | 2028/29      |
|  | Prior Year             | Political | Total     |                |                             |   | Draft Budget | Draft Budget | Draft Budget | Draft Budget | Draft Budget |
| £  | £                      | £         | £         | £              | £                           |   | £            | £            | £            | £            | £            |
| <b>General Fund (Unallocated) Reserve</b>                          |                        |           |           |                |                             |   |              |              |              |              |              |
| 2,568,142  | 0                      | 0         | 0         | 2,568,142      | 2,405,000                   | b/f   | 2,509,061    | 3,009,214    | 3,085,987    | 3,231,610    | 3,348,008    |
| 5,211,726  | 0                      | (300,000) | (300,000) | 5,211,726      | 5,342,332                   | Cont from/(to) Services   | 2,157,631    | 75,357       | (2,131,315)  | (2,467,792)  | (2,656,837)  |
| (5,284,465)  | 0                      | 300,000   | 300,000   | (5,284,465)    | (5,238,271)                 | Cont from/(to) Budget Surplus Reserve   | (1,657,478)  | 1,416        | 2,276,938    | 2,584,190    | 2,738,937    |
| 2,495,403  | 0                      | 0         | 0         | 2,495,403      | 2,509,061                   | c/f   | 3,009,214    | 3,085,987    | 3,231,610    | 3,348,008    | 3,430,108    |
| 12,477,017   | 0                      | 0         | 0         | 12,477,017     | 12,545,304                  | Net Expenditure   | 15,046,072   | 15,429,933   | 16,158,052   | 16,740,039   | 17,150,539   |
| 0  | 0                      | 0         | 0         | 0              | 0                           | - CV19 adjustment 1 - Earmarked Res CV19  | 0            | 0            | 0            | 0            | 0            |
| 0  | 0                      | 0         | 0         | 0              | 0                           | - CV19 adjustment 2 - CV19 Grant  | 0            | 0            | 0            | 0            | 0            |
| 12,477,017   | 0                      | 0         | 0         | 12,477,017     | 12,545,304                  |   | 15,046,072   | 15,429,933   | 16,158,052   | 16,740,039   | 17,150,539   |
| 2,495,403  | 0                      | 0         | 0         | 2,495,403      | 2,509,061                   | Minimum Level of Reserves @   | 3,009,214    | 3,085,987    | 3,231,610    | 3,348,008    | 3,430,108    |
| 0  | 0                      | 0         | 0         | 0              | 0                           | Variance of GFR to Minimum Level of Reserves  | 0            | 0            | 0            | 0            | 0            |
| <b>Budget Surplus Reserve</b>                                      |                        |           |           |                |                             |   |              |              |              |              |              |
| 1  | 0                      | 0         | 0         | 1              | 1                           | b/f   | 1            | 1            | 1            | 1            | 1            |
| 5,284,465  | 0                      | 0         | 0         | (5,284,465)    | 5,238,271                   | Cont from/(to) General Fund   | 1,657,478    | (1,416)      | (2,276,938)  | (2,584,190)  | (2,738,937)  |
| (2,955,553)  | 0                      | 0         | 0         | (2,955,553)    | (2,909,359)                 | Cont from/(to) ER: Financial Sustainability   | (1,780,803)  | (192,107)    | 2,010,142    | 2,444,842    | 2,606,882    |
| (1,000,000)  | 0                      | 0         | 0         | (1,000,000)    | (1,000,000)                 | Cont from/(to) ER: Collection Fund Reserve  | 0            | 0            | 0            | 0            | 0            |
| (1,328,912)  | 0                      | 0         | 0         | (1,328,912)    | (1,328,912)                 | Cont to ER: Corporate Plan & Strategy   | 123,325      | 193,523      | 266,796      | 139,348      | 0            |
| 0  | 0                      | 0         | 0         | 0              | 0                           | c/f   | 1            | 1            | 1            | 1            | 1            |
| Ok   |                        |           |           | Ok             | Ok                          |   | Ok           | Ok           | Ok           | Ok           | Ok           |
| <b>Earmarked Reserve: CV19 Internal Recovery Reserves</b>          |                        |           |           |                |                             |   |              |              |              |              |              |
| 301,437  | 0                      | 0         | 0         | 301,437        | 301,437                     | b/f   | 0            | 0            | 0            | 0            | 0            |
| (301,437)  | 0                      | 0         | 0         | (301,437)      | (301,437)                   | Cont from/(to) Funding Statement: Year 3 TIG  | 0            | 0            | 0            | 0            | 0            |
| 0  | 0                      | 0         | 0         | 0              | 0                           | c/f   | 0            | 0            | 0            | 0            | 0            |
| <b>Earmarked Reserve: Projects, Risk &amp; Smoothing</b>           |                        |           |           |                |                             |   |              |              |              |              |              |
| 2,685,652  | (447,755)              | 0         | (447,755) | 2,237,897      | 2,237,897                   | b/f   | 3,267,296    | 1,114,300    | 1,206,300    | 1,317,300    | 1,428,300    |
| (372,000)  | 0                      | 0         | 0         | (372,000)      | (372,000)                   | Cont (to) Services  | (1,290,399)  | (225,000)    | (206,000)    | (206,000)    | (206,000)    |
| 317,000  | 0                      | 0         | 0         | 317,000        | 1,401,399                   | Cont from Services  | 317,000      | 317,000      | 317,000      | 317,000      | 317,000      |
| 0  | 0                      | 0         | 0         | 0              | 0                           | Cont from/(to) ER: Financial Sustainability   | (1,179,597)  | 0            | 0            | 0            | 0            |
| 2,630,652  | (447,755)              | 0         | (447,755) | 2,182,897      | 3,267,296                   | c/f   | 1,114,300    | 1,206,300    | 1,317,300    | 1,428,300    | 1,539,300    |
| <b>Earmarked Reserve: Capital &amp; Contract</b>                   |                        |           |           |                |                             |   |              |              |              |              |              |
| 1,427,196  | 173,639                | 0         | 173,639   | 1,600,835      | 1,600,835                   | b/f   | 2,653,059    | 1,603,059    | 1,503,059    | 1,428,059    | 1,374,059    |
| 0  | 0                      | 0         | 0         | 0              | (219,935)                   | Cont to services (carry forwards)   | 0            | 0            | 0            | 0            | 0            |
| 0  | 0                      | 0         | 0         | 0              | (6,841)                     | Cont to services (Community Safety)   | 0            | 0            | 0            | 0            | 0            |
| 0  | 0                      | 300,000   | 300,000   | 300,000        | 279,000                     | Cont to services (waste procurement)  | (50,000)     | (100,000)    | (75,000)     | (54,000)     | 0            |
| 0  | 0                      | 0         | 0         | 0              | 0                           | Cont from/(to) ER: Financial Sustainability   | (1,000,000)  | 0            | 0            | 0            | 0            |
| 1,000,000  | 0                      | 0         | 0         | 1,000,000      | 1,000,000                   | Cont from/(to) ER: Investment (to support capital programme)                          | 0            | 0            | 0            | 0            | 0            |
| 2,427,196  | 173,639                | 300,000   | 473,639   | 2,900,835      | 2,653,059                   | c/f   | 1,603,059    | 1,503,059    | 1,428,059    | 1,374,059    | 1,374,059    |
| <b>Earmarked Reserve: Transformation</b>                           |                        |           |           |                |                             |   |              |              |              |              |              |
| 837,035  | 0                      | 0         | 0         | 837,035        | 837,035                     | b/f   | 1,000,000    | 900,000      | 900,000      | 900,000      | 900,000      |
| (116,110)  | 0                      | 0         | 0         | (116,110)      | (116,110)                   | Cont (to) Services  | (100,000)    | 0            | 0            | 0            | 0            |
| 279,075  | 0                      | 0         | 0         | 279,075        | 279,075                     | Cont from/(to) ER: Investment   | 0            | 0            | 0            | 0            | 0            |
| 1,000,000  | 0                      | 0         | 0         | 1,000,000      | 1,000,000                   | c/f   | 900,000      | 900,000      | 900,000      | 900,000      | 900,000      |
| <b>Earmarked Reserve: Financial Sustainability</b>                 |                        |           |           |                |                             |   |              |              |              |              |              |
| 0  | 0                      | 0         | 0         | 0              | 0                           | b/f   | 2,909,359    | 6,869,759    | 7,061,866    | 5,051,724    | 2,606,882    |
| 2,955,553  | 0                      | 0         | 0         | 2,955,553      | 2,909,359                   | Cont from/(to) BS Reserve   | 1,780,803    | 192,107      | (2,010,142)  | (2,444,842)  | (2,606,882)  |
| 0  | 0                      | 0         | 0         | 0              | 0                           | Cont from/(to) ER: PRS  | 1,179,597    | 0            | 0            | 0            | 0            |
| 0  | 0                      | 0         | 0         | 0              | 0                           | Cont from/(to) ER: Capital & Contracts  | 1,000,000    | 0            | 0            | 0            | 0            |
| 2,955,553  | 0                      | 0         | 0         | 2,955,553      | 2,909,359                   | c/f   | 6,869,759    | 7,061,866    | 5,051,724    | 2,606,882    | 0            |
| <b>Earmarked Reserve: Collection Fund Reserve</b>                  |                        |           |           |                |                             |   |              |              |              |              |              |
| 0  | 0                      | 0         | 0         | 0              | 0                           | b/f   | 1,000,000    | 1,000,000    | 1,000,000    | 1,000,000    | 1,000,000    |
| 1,000,000  | 0                      | 0         | 0         | 1,000,000      | 1,000,000                   | Cont from/(to) BS Reserve   | 0            | 0            | 0            | 0            | 0            |
| 1,000,000  | 0                      | 0         | 0         | 1,000,000      | 1,000,000                   | c/f   | 1,000,000    | 1,000,000    | 1,000,000    | 1,000,000    | 1,000,000    |
| <b>Earmarked Reserve: Corporate Plan &amp; Strategy</b>            |                        |           |           |                |                             |   |              |              |              |              |              |
| 0  | 0                      | 0         | 0         | 0              | 0                           | b/f   | 722,992      | 599,667      | 406,144      | 139,348      | 0            |
| (300,725)  | 0                      | 0         | 0         | (300,725)      | (300,725)                   | Cont to Services (Projects outside of service expenditure, this will be cash limited) | 0            | 0            | 0            | 0            | 0            |
| (305,195)  | 0                      | 0         | 0         | (305,195)      | (305,195)                   | Cont to Capital Financing   | 0            | 0            | 0            | 0            | 0            |
| 1,328,912  | 0                      | 0         | 0         | 1,328,912      | 1,328,912                   | Cont from/(to) BS Reserve   | (123,325)    | (193,523)    | (266,796)    | (139,348)    | 0            |
| 722,992  | 0                      | 0         | 0         | 722,992        | 722,992                     | c/f   | 599,667      | 406,144      | 139,348      | 0            | 0            |
| <b>Earmarked Reserve: Community, Economic &amp; Infrastructure</b> |                        |           |           |                |                             |   |              |              |              |              |              |
| 1,000,000  | 0                      | 0         | 0         | 1,000,000      | 1,000,000                   | b/f   | 1,000,000    | 1,000,000    | 1,000,000    | 1,000,000    | 1,000,000    |
| 1,000,000  | 0                      | 0         | 0         | 1,000,000      | 1,000,000                   | c/f   | 1,000,000    | 1,000,000    | 1,000,000    | 1,000,000    | 1,000,000    |
| <b>Earmarked Reserve: Investment Reserve</b>                       |                        |           |           |                |                             |   |              |              |              |              |              |
| 2,508,086  | 0                      | 0         | 0         | 2,508,086      | 2,508,086                   | b/f   | 1,229,011    | 1,229,011    | 1,229,011    | 1,229,011    | 1,229,011    |
| 0  | 0                      | 0         | 0         | 0              | 0                           | Cont from/(to) BS Reserve   | 0            | 0            | 0            | 0            | (132,055)    |
| (1,000,000)  | 0                      | 0         | 0         | (1,000,000)    | (1,000,000)                 | Cont from/(to) ER: Capital & Contracts  | 0            | 0            | 0            | 0            | 0            |
| (279,075)  | 0                      | 0         | 0         | (279,075)      | (279,075)                   | Cont from/(to) ER: Transformation   | 0            | 0            | 0            | 0            | 0            |
| 1,229,011  | 0                      | 0         | 0         | 1,229,011      | 1,229,011                   | c/f   | 1,229,011    | 1,229,011    | 1,229,011    | 1,229,011    | 1,096,956    |
| <b>Forecast "End-of-Year" Reserves Balances (c/f)</b>              |                        |           |           |                |                             |   |              |              |              |              |              |
| 2,495,403  |                        |           |           | 2,495,403      | 2,509,061                   | Total General Fund (Unallocated) Reserve  | 3,009,214    | 3,085,987    | 3,231,610    | 3,348,008    | 3,430,108    |
| 12,965,405   | (274,116)              | 300,000   | 25,884    | 12,991,289     | 13,781,718                  | Total Earmarked Reserves  | 14,315,797   | 14,306,381   | 12,065,443   | 9,538,253    | 6,910,316    |
| 15,460,808   | (274,116)              | 300,000   | 25,884    | 15,486,692     | 16,290,779                  | Total General Fund Reserves   | 17,325,011   | 17,392,368   | 15,297,053   | 12,886,261   | 10,340,424   |